



**REGULAR BOARD OF ALDERMEN MEETING**  
**SALADO MUNICIPAL BUILDING**  
**301 N. STAGECOACH - SALADO, TEXAS**  
**SEPTEMBER 3, 2020 – 6:30 P.M.**

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THIS WILL BE A VIDEOCONFERENCE MEETING USING ZOOM. YOU CAN ACCESS THE MEETING FROM YOUR COMPUTER, TABLET OR SMARTPHONE USING THE FOLLOWING LINK:

<https://us02web.zoom.us/j/88383298896?pwd=bzdDdkVMRmJFTVRtdFBZcndnMm5oZz09>

MEETING ID: 883 8329 8896

PASSWORD: 844832

OR YOU CAN DIAL IN TO THE MEETING WITH YOUR PHONE USING ONE OF THE FOLLOWING PHONE NUMBERS AND USING THE MEETING ID AND PASSWORD:

1-346-248-7799

1-253-215-8782

1-669-900-6833

1-301-715-8592

1-312-626-6799

1-929-205-6099

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**AGENDA**

**CALL TO ORDER**

SEPTEMBER 3, 2020 AT 6:30 P.M.

**CALL OF ROLL**

CITY SECRETARY

**INVOCATION**

**PLEDGE OF ALLEGIANCE/SALUTE TO THE TEXAS FLAG**

1. **CITIZENS COMMUNICATIONS**

THE BOARD OF ALDERMEN WELCOMES COMMENTS FROM CITIZENS ON ISSUES AND ITEMS OF CONCERN NOT ON THE AGENDA. THOSE WISHING TO SPEAK MUST SIGN IN BEFORE THE MEETING BEGINS AND OBSERVE A THREE (3) MINUTE TIME LIMIT WHEN ADDRESSING THE BOARD. SPEAKERS WILL HAVE ONE (1) OPPORTUNITY TO SPEAK DURING THIS TIME-PERIOD. SPEAKERS DESIRING TO SPEAK ON AN AGENDA ITEM WILL BE ALLOWED TO SPEAK WHEN THE AGENDA ITEM IS CALLED. INQUIRIES ABOUT MATTERS NOT LISTED ON THE AGENDA WILL EITHER BE DIRECTED TO STAFF OR PLACED ON A FUTURE AGENDA FOR ALDERMEN CONSIDERATION.

**2. CONSENT AGENDA**

- (A) APPROVAL OF MINUTES OF THE REGULAR BOARD OF ALDERMEN MEETING OF AUGUST 6, 2020.
- (B) APPROVAL OF ELECTIONS SERVICES CONTRACT BETWEEN BELL COUNTY ELECTIONS OFFICER AND THE VILLAGE OF SALADO RELATING TO CONDUCTING THE NOVEMBER 3, 2020 GENERAL ELECTION.
- (C) APPROVAL OF JULY 2020 FINANCIAL STATEMENTS FOR THE VILLAGE OF SALADO.

**3. VILLAGE ADMINISTRATOR'S REPORT**

- VILLAGE OF SALADO WASTEWATER SYSTEM
- VILLAGE OF SALADO SALES TAX COLLECTIONS
- MAIN STREET IMPROVEMENT PROJECT
- THOMAS ARNOLD BRIDGE RAILING PROJECT
- VILLAGE OF SALADO COVID-19 INCENTIVE PROJECT
- SALADO SALAMANDER COALITION

**4. PUBLIC HEARING**

HOLD A PUBLIC HEARING REGARDING THE PROPOSED FISCAL YEAR 2021 OPERATING BUDGET FOR THE VILLAGE OF SALADO. (VILLAGE ADMINISTRATOR)

**5. DISCUSSION AND POSSIBLE ACTION**

- (A) DISCUSS AND CONSIDER ISSUES REGARDING THE DEVELOPMENT OF THE PROPOSED FISCAL YEAR 2021 OPERATING BUDGET FOR

THE VILLAGE OF SALADO. (VILLAGE ADMINISTRATOR; THIS IS A DISCUSSION ITEM; NO ACTION WILL BE TAKEN)

- (B) DISCUSS AND CONSIDER POSSIBLE ACTION REGARDING THE PROPOSED MAINTENANCE AND OPERATION AND DEBT SERVICE AD VALOREM TAX RATES FOR THE 2020 TAX YEAR AND AUTHORIZING PUBLICATION OF THE PROPOSED RATES. (VILLAGE ADMINISTRATOR)
- (C) DISCUSS AND CONSIDER POSSIBLE ACTION REGARDING A PROPOSAL TO RESTRICT GOLF CART TRAFFIC ON WILLIAMS ROAD. (VILLAGE ADMINISTRATOR)

### **ADJOURNMENT**

THE BOARD OF ALDERMEN MAY RETIRE INTO EXECUTIVE SESSION AT ANY TIME BETWEEN THE MEETING'S OPENING AND ADJOURNMENT FOR THE PURPOSE OF DISCUSSING ANY MATTERS LISTED ON THE AGENDA AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE INCLUDING, BUT NOT LIMITED TO, HOMELAND SECURITY PURSUANT TO CHAPTER 418.183 OF THE TEXAS LOCAL GOVERNMENT CODE; CONSULTATION WITH LEGAL COUNSEL PURSUANT TO CHAPTER 551.071 OF THE TEXAS GOVERNMENT CODE; DISCUSSION ABOUT REAL ESTATE ACQUISITION PURSUANT TO CHAPTER 551.072 OF THE TEXAS GOVERNMENT CODE; DISCUSSION OF PERSONNEL MATTERS PURSUANT TO CHAPTER 551.074 OF THE TEXAS GOVERNMENT CODE; DELIBERATIONS ABOUT GIFTS AND DONATIONS PURSUANT TO CHAPTER 551.076 OF THE TEXAS GOVERNMENT CODE; DISCUSSION OF ECONOMIC DEVELOPMENT PURSUANT TO CHAPTER 551.087 OF THE TEXAS GOVERNMENT CODE; ACTION, IF ANY, WILL BE TAKEN IN OPEN SESSION.

### **CERTIFICATION**

I hereby certify the above Notice of Meeting was posted on the Bulletin Board at the Salado Municipal Building on August 28, 2020, at 6:30 p.m.

  
\_\_\_\_\_

Cara McPartland, City Secretary

The Village of Salado is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact Don Ferguson, Village Administrator, at 254-947-5060 for information. Hearing-impaired or speech-disabled persons equipped with telecommunication devices for the deaf may call 512-272-9116 or may utilize the stateside Relay Texas Program at 1-800-735-2988.

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER APPROVAL OF  
MINUTES OF THE AUGUST 6, 2020, REGULAR  
MEETING OF THE BOARD OF ALDERMEN

**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☒ Motion
- ☐ Discussion

**Project/Proposal Summary:**

This item was placed on the agenda to allow the board members to consider approval of the minutes of the August 6, 2020 Regular Meeting of the Board of Aldermen.

**Village of Salado  
Salado Municipal Building  
301 North Stagecoach Road  
Salado, Texas  
Minutes of Regular Meeting of Board of Aldermen  
August 6, 2020 at 6:30 p.m.**

The Board of Aldermen meeting was called to order at 6:30 p.m. by Mayor Skip Blancett.

Mayor Blancett gave the Invocation and the Board of Aldermen led the Pledge of Allegiance to the United States and Texas flags.

Board Members Present: Mayor Skip Blancett, Mayor Pro-tem Michael Coggin, Aldermen Rodney Bell, Amber Preston Dankert, and John Cole. (*The meeting was conducted via videoconference.*)

Staff Present: Village Administrator Don Ferguson and City Secretary Cara McPartland

**1. Citizens Communications**

No citizen comments were heard.

**2. Consent Agenda**

- A. Approval of minutes of the Regular Board of Aldermen meeting of July 16, 2020.
- B. Approval of minutes of the Special Board of Aldermen meeting of July 16, 2020.

Alderman Cole moved to approve the Consent Agenda, as presented. Alderman Bell seconded. Motion carried on a vote of 4-0.

**3. Village Administrator's Report**

- Wastewater Project Update

Village Administrator Ferguson reported that connection activity continues; meetings are ongoing with Fairway and Sonic regarding connection; extension plans are to be presented to the Board in September; and lowering of a manhole on Main Street has been completed.

- Main Street Improvement Project

Village Administrator Ferguson reported construction has slowed this week as the contractor is completing clean-up work on sidewalks and finalizing drainage work before finishing up with paving. He advised that the lighting contractor damaged TxDOT's irrigation system for a recently landscaped area that has been repaired by the contractor.

- Pace Park Parking Improvements

Village Administrator Ferguson reported that the contractor has agreed to complete the project for \$10,000, which includes removal of existing bollards, setting of quarry blocks, and creation of additional angled parking spaces, with gravel to be placed at a later date.

- **Coronavirus (COVID-19) Update**

Village Administrator Ferguson reported there are 3,679 confirmed cases, 37,001 tests administered, 2,363 recoveries, and 20 deaths in Bell County. He noted efforts to ease restrictions on bars and breweries; planning by Johnny's exploring ways to possibly hold fall concerts safely; and potential COVID-relief funding opportunities for equipment such as temperature scanning kiosks and hand sanitizing stations.

In addition, he reported the Village has acquired two grant-funded pet waste stations with bag dispensers to be installed on Main Street. Discussion addressed the permitting process for creek cleanout at the low water crossing; continued Sanctuary site development work; possible late fall construction start for one portion of Sanctuary apartment development; possible September workshop on connection of remaining initial service area wastewater customers; and timeframe for Main Street street lights activation.

In response to Mayor Pro-tem Coggin's request to address misinformation relating to a petition to dissolve the Village of Salado, Village Administrator Ferguson provided statistics on the Village's operating budget and administrative costs; reiterated that the needs budget is intended to identify short- and long-term needs and is not to be mistaken for the Village's proposed budget; obligation to pay voter-approved bond debt; and correction of misinformation regarding the Village's proposed budget, which totals approximately \$1,500,000, not in the \$4,000,000 to \$5,000,000 range. There was also discussion of public education on abolition of the Village of Salado, as current Village services, such as law enforcement and wastewater service, would either be provided by Bell County or possibly provided by private commercial entities, with less rate control for customers. It was noted that Bell County would only have authority to regulate subdivisions and would have no zoning control. Discussion concluded with positive comments from Mayor Pro-tem Coggin, Mayor Blancett, and Village Administrator Ferguson about the performance of the Salado Police Department and other first-responders who worked during the recent gathering at the Salado Civic Center.

#### **4. Public Hearing**

Hold a public hearing on the proposed voluntary annexation of 0.311 acres located adjacent to and on the south side of 1407 Fletcher Court in Bell County, Texas. (*Village Administrator*)

Village Administrator Ferguson provided details on the proposed voluntary annexation requested by the property owners and the service plan for the subject property.

Mayor Blancett explained public hearing procedures and opened the public hearing at 7:06 p.m. Hearing no comments after three calls for speakers, Mayor Blancett closed the public hearing at 7:07 p.m.

## 5. Ordinances

- A. Consider approval of an ordinance of the Village of Salado, Texas to annex under Chapter 43 of the Texas Local Government Code, 0.311 acres located adjacent to and on the south side of 1407 Fletcher Court owned by Leslie Haas and Sherian Haas, as further described in Exhibit A, in Bell County, Texas, lying adjacent and contiguous to the present corporate limits of the Village of Salado in the Village's extraterritorial jurisdiction in Bell County, into the incorporated municipal boundaries of the Village of Salado, Texas including the following: findings of fact; effective date; repealer; severability; and proper notice and meeting. (*Village Administrator*)

Village Administrator Ferguson explained approval of an ordinance is required to annex the subject property.

Mayor Pro-tem Coggin moved to approve the ordinance to annex the subject property, as presented. Alderman Bell seconded. Motion carried on a vote of 4-0.

- B. Consider approval of an ordinance of the Village of Salado, Texas providing for the addition of stop signs at the intersection of Hester Way and Winners Circle, creating a three-way stop; repealing any conflicting ordinance; providing a severability clause; and providing for an effective date; and providing for proper notice and meeting. (*Village Administrator*)

Village Administrator Ferguson stated there are sight distance issues at the existing intersection, which is located at a curve in the road. He stressed that stop signs are not meant for controlling speed, but to deal with traffic safety issues such as sight distance and intersection design. He noted that in addition to the stop signs, advance warning signs will need to be installed on Hester Way advising motorists of the 3-way stop ahead.

Discussion addressed history of accidents/close calls at the subject intersection; use/cost of traffic counters to measure flow patterns; and staff recommendation for the 3-way stop *with* advance warning signage.

Alderman Cole moved to approve the addition of stop signs at the intersection of Hester Way and Winners Circle, as presented. Alderman Dankert seconded. Alderman Dankert said the bigger safety issue for her is the number of pedestrians in the evening, making it hard for motorists to see people walking. She agreed the advance warning signage is necessary. Village Administrator Ferguson advised that new signs would be flagged to draw motorists' attention to them. He said visual observations of the intersection show consistent traffic patterns in both directions at the intersection. Mayor Pro-tem Coggin said he received input from one resident in the area who did not recommend addition of the signs. Motion tied on a vote as follows: Alderman Dankert, aye; Alderman Cole, aye; Mayor Pro-tem Coggin, nay; and Alderman Bell, nay. Motion tied on a vote of 2-2. In order to break the tie, Mayor Blancett voted in favor of the motion, which passed 3-2.

- C. Consider approval of an ordinance of the Village of Salado, Texas establishing the prima facie speed limit for vehicles on Williams Road within the corporate limits of the Village

of Salado, under the Texas Transportation Code Chapter 545, upon the basis of an engineering and traffic investigation, and establishing a school zone on Williams Road and a reduced speed limit for the school zone; authorizing the erection of traffic regulation signs; repealing conflicting ordinances; providing a penalty; and providing an effective date. (*Village Administrator*)

Village Administrator Ferguson reviewed key provisions of the proposed ordinance, including location of the school zone and request to modify language to allow Salado ISD the flexibility to change hours, as needed, during the school year in order to avoid the need to amend the ordinance. He noted that the ordinance allows for enforcement of speed limits within zones designated by either flashing lights or by appropriate signage indicating days and hours when the school zone speed limit is in effect.

Discussion addressed golf cart traffic on roads with speed limits no greater than 35 miles per hour; preference to not allow golf carts; cost estimates/possible funding sources for super-sized sidewalks on the north side of Williams Road from West Village Road to FM 2484; and ability of the Board to prohibit golf cart traffic on certain Village streets by amending the existing golf cart ordinance.

Mayor Pro-tem Coggin moved to approve the ordinance, as presented, including incorporation of language allowing Salado ISD flexibility in setting the dates/times when the school zone speed limit is in effect. Alderman Cole seconded. Brief discussion addressed the impact of future residential development on school traffic. Motion carried on a vote of 4-0.

## **6. Discussion and Possible Action**

- A. Consider approval of a Concept Plan and Development Agreement for a proposed mixed-use development on 86.678 acres of land located southwest of the intersection of West Village Road and Williams Road in the extraterritorial jurisdiction of the Village of Salado, Texas. (*Village Administrator*)

Village Administrator Ferguson reviewed the proposed development's phasing, mixed uses, private parkland, lot sizes, and water/wastewater service to be provided by the Salado Water Supply Corporation and Village of Salado Wastewater System, respectively. He noted the proposed development agreement includes certain variances from subdivision requirements relating to block lengths, cul-de-sac setbacks, utility easements, and local street sidewalks. He advised that the agreement dedicates a significant amount of right-of-way for future redevelopment of West Village Road, construction of more than \$900,000 of wastewater lines that will be turned over to the Village, and construction of a \$350,000 private park in lieu of paying parkland development fees. He stated that the park and all public drainage easements within the development will be privately maintained by the development's property owners' association. He noted that the Planning & Zoning Commission unanimously recommended approval of the concept plan and development agreement at its August 4, 2020 meeting.

Jason Carothers and Jared Bryan of Quadruple Bogey Development, Inc. introduced themselves and looked forward to working with the Village. Discussion addressed different price points of



homes, projected impact on Salado ISD school population, range of lot sizes, average lot size, and variances from minimum lot size recommendations. Other topics included presentation of a traffic impact analysis; future required connection to the Village of Salado Wastewater System; 5-year window to complete single-phase development with specific benchmarks; projected November 2020 construction start over an approximate 18-month timeframe; generation of additional property tax revenue; remedies available for non-compliance with agreement terms; opportunity for public input at Planning & Zoning Commission/Board of Aldermen meetings or through submission of comments; Planning & Zoning's discussion of lot configuration; and development amenities (park and swimming pool).

Alderman Cole moved to approve the Concept Plan and Development Agreement, as presented. Mayor Pro-tem Coggin seconded. Motion carried on a vote of 4-0.

- B. Discuss and consider possible action authorizing the purchase and installation of an odor control system for the Royal Street lift station. (*Village Administrator*)

Village Administrator Ferguson reviewed previous Board discussion favoring less costly alternative solutions such as an air flow odor control system in combination with chemicals, and changes to the pumping schedule. He said timing adjustments have been made and are being monitored for effectiveness. He expressed concerns relating to use of chemicals that may be detrimental to infrastructure in the long-term due to line degradation.

Mayor Pro-tem Coggin moved to take no action at this time to allow for collection of samples to determine the effectiveness of altering the pump flow schedule for a period of one month. Alderman Cole seconded. Discussion addressed recent noticeable odor issues, impact on surrounding businesses, and difficulty in achieving total odor elimination versus significant reduction.

Business owner K.D. Hill recognized the current staff and aldermen were not involved in decision-making relating to lift station placement, but asked the Village's leadership to ensure that Royal Street businesses can continue to thrive and operate at their utmost potential to the benefit of all of Salado. She said there is an incredible amount of odor emanating from the lift station with current minimal flows, which will increase when schools re-open and business capacity limits are increased.

Mayor Blancett asked Mayor Pro-tem Coggin to repeat his motion. Mayor Pro-tem Coggin restated his motion to direct the Village Administrator to work with Village engineers to adjust flows and delay action for a period of one month.

Motion carried on a vote of 3-1, with Alderman Dankert voting against.

Discussion among Mayor Blancett, Mayor Pro-tem Coggin, and Village Administrator Ferguson addressed poor lift station location design, fairly accurate unit cost estimates, installation costs as driving factor for higher than anticipated bids, and need to work out a solution for odor issues quickly to provide relief to businesses.

- C. Discuss and consider possible action appointing a member to the Planning & Zoning Commission. (*Village Administrator*)

Village Administrator Ferguson advised there is a vacancy due to the recent resignation of Tom McMahan. He said both applicants, current alternate member Jasen Graham and new applicant Donald Hogue, are present to answer questions.

Mayor Pro-tem Coggin suggested filling the vacancy with Jasen Graham and appointing Donald Hogue as an alternate member. Both applicants were agreeable to this approach.

Mayor Pro-tem Coggin moved to appoint Jasen Graham as a member to the Planning & Zoning Commission and to appoint Donald Hogue as an alternate member. Alderman Dankert seconded. Motion carried on a vote of 4-0.

- D. Discuss and consider possible action setting the date, time, and place for a hearing on the proposed Fiscal Year 2021 Operating Budget and Ad Valorem Tax Rate for the Village of Salado. (*Village Administrator*)

Village Administrator Ferguson recommended the following dates: Budget hearing on September 3, 2020 at 6:30 p.m. at the Municipal Building; and Ad Valorem Tax Rate hearing on September 17, 2020 at 6:30 p.m. at the Municipal Building

Alderman Bell moved to approve the dates, as recommended. Mayor Pro-tem Coggin seconded. Motion carried on a vote of 4-0.

- E. Discuss and consider issues relating to the fiscal impact of the Coronavirus (COVID-19) pandemic on the Village of Salado. (*Village Administrator; this is not an action item*)

Village Administrator Ferguson advised that the Village has not yet received its sales tax check, but felt that business activity appears to have picked up. No further discussion was held on this item.

- F. Discuss and consider possible action regarding the continued use of the virtual meeting format for Salado Board of Aldermen meetings. (*Village Administrator*)

Mayor Pro-tem Coggin favored resuming in-person meetings as soon as everyone is comfortable with doing so. Aldermen Bell and Cole agreed. Alderman Dankert asked if Zoom meetings could be continued for the benefit of the public even if the Board resumes in-person meetings. Village Administrator Ferguson replied affirmatively and recognized there is public opportunity to attend via Zoom and the option to live stream meetings via You Tube.

Alderman Cole moved to meet in-person at the Municipal Building for the Board's next meeting. Alderman Bell seconded.

Alderman Dankert did not feel comfortable with in-person meetings at this point and favored live streaming the Board's next meeting. Village Administrator Ferguson said live streaming would

be possible for September and advised Alderman Dankert that she could continue attending the Board's meetings by Zoom videoconference, if she was not comfortable with meeting in-person. Alderman Bell agreed with Alderman Dankert that meetings should be available for public viewing and participation to accommodate all Board members and the public. Mayor Pro-tem Coggin said that if any Board members are not in favor of meeting in-person, then meetings should continue using Zoom videoconferencing for the entire Board. Alderman Dankert stated that she would have to vote against in-person meetings at this time, but has no objections to other aldermen meeting in-person, while she continues using Zoom.

Motion failed on a vote of 1-3, as follows: Mayor Pro-tem Goggin, nay; Alderman Bell, nay; Alderman Dankert, nay; and Alderman Cole, aye.

## 7. Workshop

Discuss and consider issues relating to the proposed development of the Fiscal Year 2021 Operating Budget for the Village of Salado. *(Mayor Skip Blancett; no action will be taken on this item)*

Village Administrator Ferguson provided an overview of the Proposed Fiscal Year 2021 Operating Budget, including the General Fund, Hotel-Motel Fund, Wastewater Operating Fund, and tax rates:

- Total \$1,536,780 (up 14.75% from the current budget)
- \$150,000 for reconstruction of Salado Plaza Drive
- \$25,000 for general street repairs
- \$15,000 for a preliminary engineering study relating to the possible replacement of the one-lane low water crossing
- \$35,000 for maintenance of new Main Street sidewalks, landscaping, and decorative street lights
- \$70,000 for public park improvements in Pace and Sirena Parks; \$5,000 for park signage
- No allocations for additional personnel or pay adjustments
- Revenue sources (service/franchise fees, taxes, 1-time transfer from General Fund)
- Maintenance and Operation (M & O) ad valorem tax rate of \$0.2020 per \$100 property valuation
- \$70,000 for marketing expenses, \$21,000 for Salado Arts and Cultural District, and \$15,00 for a new visitor's shuttle vehicle (all funded from Hotel Occupancy Tax-generated revenue)
- Total Wastewater Operating Budget of \$215,920, up 3.13% from the current budget (due to increase in electric utility costs); no increase in monthly wastewater service fees
- Interest & Sinking Fund Budget totaling almost \$754,000, representing the Village's wastewater debt service obligation for the coming fiscal year; proposed Debt Service Ad Valorem Tax Rate of \$0.3319 per \$100 property valuation (current rate is \$0.36820 per \$100 property valuation)
- Total Ad Valorem Tax Rate of \$0.5339 per \$100 property valuation is proposed for Fiscal Year 2021

Village Administrator Ferguson advised that the Proposed Budget and tax rates will be filed and posted on the Village's website. Discussion addressed increased capital expenditures for street improvements, including the Salado Plaza Drive repairs; park improvements; encouragement of public input on the Village's budget; public hearing schedule for budget/tax rate adoption; postponement of Royal Street chip seal repairs by Bell County until wastewater construction is completed and other funding opportunities are explored for an asphalt overlay (rather than chip seal) on Royal Street. Mayor Blancett spoke on the need to look for assistance from the State or Bell County regarding the one-lane low water crossing.

### **Addendum to Agenda**

#### **5. Ordinances**

- D. Consider approval of an ordinance of the Village of Salado, Texas, amending Ordinance No. 2020-14 which ordered a General Election on November 3, 2020, for the purpose of electing a mayor and two (2) aldermen of the Village of Salado Board of Aldermen to modify the dates, times and locations for early voting; and providing for findings of fact, severability, conflicting provisions, governing law, proper notice and open meeting, and an effective date. (*Village Administrator*)

Village Administrator Ferguson explained that this ordinance amendment is needed to comply with Governor Abbott's directive to expand the early voting period and recommended approval.

Alderman Cole moved to approve the ordinance, as presented. Alderman Dankert seconded. Motion carried on a vote of 4-0.

#### **6. Discussion and Possible Action**

- G. Discuss and consider possible action authorizing the Village Administrator to request the Bell County Appraisal District to calculate the no-new revenue ad valorem tax rate and the voter approval ad valorem tax rate in accordance with the Texas Tax Code. (*Village Administrator*)

Village Administrator Ferguson explained that legislative changes require designation of a person to calculate the no new revenue and voter approval tax rates (formerly the effective and rollback rates). To comply with State law, he stated that authorization is needed from the Board to calculate the tax rate with the assistance of Bell County Appraisal District.

Mayor Pro-tem Coggin moved to approve authorizing Village Administrator Ferguson to request the Bell County Appraisal District to calculate the tax rates. Alderman Cole seconded. Motion carried on a vote of 4-0.

- H. Discuss and consider possible action regarding Phase 3 of the scope of services in the interlocal agreement between the Village of Salado, Bell County, Clearwater Underground Water Conservation District and the Salado Water Supply Corporation relating to the anticipated designation of a critical habitat for the Salado Salamander. (*Village Administrator*)

Village Administrator Ferguson spoke on the upcoming release of the habitat designation and the consultant's alternative presentation highlighting a more defined area that emphasizes that Bell County and its communities all have regulations in place right now that contain strong environmental protections. He noted productive meetings have been held with Williamson County and a periodic assessment of the species is scheduled to be conducted by Fish & Wildlife to determine its status. He advised there was some discussion among the coalition on adding to the consultant's scope of work to include the assessment process. He stated the Village's cost for Phase 3 is \$17,500 and completes all the phases set forth in the existing agreement.

Discussion addressed the Village's portion of costs and the role of the consultant as a contractor for the coalition.

Mayor Pro-tem Coggin moved to approve the item, as presented, including the payment of \$17,500 for Phase 3 of the interlocal agreement. Alderman Dankert seconded. Motion carried on a vote of 4-0.

### **Adjournment**

Prior to adjournment, Mayor Pro-tem Coggin favored not holding a second meeting in August and general consensus was reached to hold the next regular meeting in the first week of September. Mayor Blancett advised that based on the Board's input, the next regular Board of Aldermen meeting will be held on September 3, 2020.

Mayor Pro-tem Coggin moved to adjourn. Alderman Cole seconded. Mayor Blancett called the meeting adjourned at 9:18 p.m.

Recorded by:

Cara McPartland

These minutes approved on the \_\_\_\_\_ of September, 2020.

**APPROVED:**

\_\_\_\_\_  
Skip Blancett, Mayor

**ATTEST:**

\_\_\_\_\_  
Cara McPartland, City Secretary

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER APPROVAL OF  
ELECTION SERVICES CONTRACT WITH BELL  
COUNTY RELATING TO CONDUCTING THE  
NOVEMBER 3, 2020 GENERAL ELECTION  
**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☒ Motion
- ☐ Discussion

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**Project/Proposal Summary:**

This item was placed agenda to allow the board members to consider approval of the Election Services Contract between the Bell County Elections Officer and the Village of Salado relating to conducting the November 3, 2020 General Election.

**ELECTION SERVICES  
CONTRACT WITH THE COUNTY ELECTIONS OFFICER  
STATE OF TEXAS, COUNTY OF BELL**

**THIS CONTRACT** made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between \_\_\_\_\_ representing Village of Salado, hereinafter referred to as “Political Subdivision,” and Melinda Luedecke, County Election Officer of Bell County, Texas hereinafter referred to as “Contracting Officer,” and by authority of Section 31.092(b), Texas Election Code, for the conduct and supervision of the Village of Salado election to be held on November 3, 2020.  
**THIS AGREEMENT** is entered into in consideration of the mutual covenants and promises hereinafter set out:

**DUTIES AND SERVICES OF CONTRACTING OFFICER**

The Contracting Officer shall be responsible for performing the following duties and shall furnish the following services and equipment:

- (a) Procure and distribute all necessary election supplies, including:
  - 1. Ballots
  - 2. Ballot boxes and voting booths
- (b) Procure all necessary voting machines and equipment, transport machines and equipment to and from the polling places, and prepare the voting machines and equipment for use at the polling places. Equipment includes the ES&S ExpressVote Accessible electronic ballot marker version 1.4.1.2 and ES&S Model DS200 Precinct scanner and Tabulator version 2.12.2.0.
- (c) Arrange for the use of a central counting station and for the tabulating personnel and equipment needed at the counting station and assist in the preparation of programs and the test materials for the tabulation of the ballots to be used with electronic voting equipment. Equipment used is ES&S Model DS850 Central Scanner and Tabulator version 2.10.2.0.
- (d) Publish/Post the legal notice of the date, time, and place of the test of the electronic tabulating equipment and conduct such test.
- (e) Perform any necessary maintenance or repair on the furnished machines and equipment.
- (f) Assist in the general overall supervision of the election and provide advisory services in connection with the decisions to be made and the actions to be taken by the officers of the Political Subdivision who are responsible for holding the election.

**GENERAL CONDITIONS**

- (a) Nothing contained in this contract shall authorize or permit a change in the officer with whom or the place at which any document or record relating to the election is to be filed, the place at which any function is to be carried out, the officers who conduct the official canvass of the

election returns, the officer to serve as custodian of the voted ballots or other election records, or any other nontransferable functions specified by section 31.096 of the Texas Election Code.

- (b) The Contracting Officer is the agent of the Political Subdivision for the purpose of contracting with third parties with respect to the election expenses within the scope of the Contracting Officer's duties, and the Contracting Officer is not liable for the failure to pay a claim.
- (c) The Contracting Officer shall file copies of this contract with the County Treasurer and the County Auditor of Bell County, Texas.
- (d) Only the actual expenses directly attributable to the Contract may be charged. (Section 31.100(b), Texas Election Code). The Contracting Officer may collect 10% above such actual expenses as administrative fee. Upon request, the Contracting Officer shall furnish the Political Subdivision with an itemized statement of such expenses and fees, and the Political Subdivision agrees to pay the statement within thirty (30) days of receipt. If payment is not received within 30 days, the said 10% administrative fee will be applied.
- (e) The Political Subdivision shall have the right to terminate this contract by written notice to the Contracting Officer, and in that event the Political Subdivision shall only be liable for expenses and fees allowable under subparagraph (d) and incurred prior to the Contracting Officer's receipt of such notice of termination.
- (f) The Contracting Officer may enter into a separate elections services contract with another political subdivision for an election conducted on the same day, provided that no such contract will materially interfere with the performance of the Contracting Officer's obligations hereunder.
- (g) This contract constitutes the entire agreement of the parties concerning election services for the election described above, and there are no oral representations, warranties, agreements or promises pertaining to such services not incorporated in writing in this contract. This contract may be amended only by an instrument in writing signed by the parties. Neither party may assign this contract or its rights or duties hereunder without the written consent of the other, and any attempted or purported assignment in the absence of such consent shall be void. If a court of competent jurisdiction finds that any provision of this contract is unenforceable, the remaining provisions with remain in effect without the unenforceable parts.

**WITNESS** the following signatures and seal:

Village of Salado

By: \_\_\_\_\_  
(Name of person representing political subdivision)

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Melinda Luedecke, Bell County Elections Administrator

\_\_\_\_\_  
Date



## CITY AND SCHOOL FEE SCHEDULE NOVEMBER ELECTIONS

Description	FEE
<b>ELECTION PROGRAMMING</b>	
Contests/Issues @ \$18.50 each	\$18.50
Candidate/Responses @ \$8.00 each	\$8.00
ExpressVote ENG Candidates / Yes-No @ \$10.25 each	\$10.25
ExpressVote ENG Contest/Issues @ \$17.00 each	\$17.00
ExpressVote ENG Props/Amends @ \$21.00 each	\$21.00
ExpressVote ENG Ballot Faces @ \$15.75 each	\$15.75
ExpressVote SPA Candidates / Yes-No @ \$10.25 each	\$10.25
ExpressVote SPA Contest/Issues @ \$17.00 each	\$17.00
ExpressVote SPA Props/Amends @ \$21.00 each	\$21.00
ExpressVote SPA Ballot Faces @ \$15.75 each	\$15.75

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER APPROVAL OF  
JULY 2020 FINANCIAL STATEMENTS FOR THE  
VILLAGE OF SALADO

**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☒ Motion
- ☐ Discussion

**Project/Proposal Summary:**

This item was placed agenda to allow the board members to consider approval of the July 2020 Financial Statements for the Village of Salado.

6:12 PM  
08/21/20  
Accrual Basis

Village of Salado-General Fund  
**Balance Sheet**  
As of July 31, 2020

	Jul 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	872,117.62
1003 · Horizon Payroll xxx9962	3,473.56
1004 · Horizon Forfeiture xxx3514	6,276.74
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<b>881,967.92</b>
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,397.45
<b>Total 1100 · Investments</b>	<b>4,397.45</b>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	282.00
1215 · Property Tax Receivable	6,857.18
1217 · Franchise Fee Receivable	24,564.94
1218 · Sales Tax Receivable	79,866.79
1219 · Mixed Beverage Receivable	807.99
<b>Total 1200 · Other receivables</b>	<b>112,378.90</b>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	83,449.35
<b>Total 1205 · Due To/From Other Funds</b>	<b>83,449.35</b>
<b>Total Other Current Assets</b>	<b>200,225.70</b>
<b>Total Current Assets</b>	<b>1,082,193.62</b>
<b>Fixed Assets</b>	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	225,288.00
1740 · Infrastructure	800,248.00
1799 · Accumulated Depreciation	-611,295.02
<b>Total Fixed Assets</b>	<b>844,411.52</b>
<b>Other Assets</b>	
1800 · Construction In Progress	13,500.00
<b>Total Other Assets</b>	<b>13,500.00</b>
<b>TOTAL ASSETS</b>	<b>1,940,105.14</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	45,960.25
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	-246.31
2200 · Due to other funds	
2201 · Due to I&S	7,969.26
<b>Total 2200 · Due to other funds</b>	<b>7,969.26</b>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,569.54
<b>Total 2700 · Deferred Revenue</b>	<b>4,569.54</b>
2850 · Note Payable (PD Vehicle)	12,732.00
2900 · Reserved- Security Fee	1,538.28

6:12 PM

08/21/20

Accrual Basis

Village of Salado-General Fund

Balance Sheet

As of July 31, 2020

	Jul 31, 20
2861 · Reserved Child Safety Fee	1,125.00
2862 · Reserved- Technology Fund	5,109.02
Total Other Current Liabilities	56,145.30
Total Current Liabilities	102,105.55
Total Liabilities	102,105.55
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	793,259.18
Net Income	199,561.00
Total Equity	1,837,999.59
TOTAL LIABILITIES & EQUITY	1,940,105.14

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- GENERAL FUND**

As of July 31, 2020

**Current Assets:**

Cash and Cash Equivalents	\$ 881,967.92
Investments	\$ 4,397.45
Receivables	\$ 195,828.25
<b>Total Current Assets</b>	<b>\$ 1,082,193.62</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 45,960.25
Payroll Liabilities	\$ (246.31)
Intergovernmental Payable	\$ 7,969.26
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
<b>Total Liabilities</b>	<b>\$ 81,601.25</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,504.30
Committed Fund Balances	
Public Works	\$ 392,035.23
Future Grant Matches	\$ 245,022.02
Wastewater Operations	\$ 343,030.82
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ 1,000,592.37</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,082,193.62</b>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
July 2020

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 - GENERAL FUND REVENUE				
4100 - Tax Revenue				
4115 - Property Taxes	4,268.75	417,559.75	395,238.20	105.65%
4120 - Sales Tax Earned	44,897.48	441,314.38	490,000.00	90.06%
4130 - Mixed Beverages	1,997.90	11,970.08	21,000.00	57.0%
Total 4100 - Tax Revenue	51,164.13	870,844.21	906,238.20	96.09%
4150 - Franchise Fees				
4160 - Electric Franchise	0.00	120,783.11	135,000.00	89.47%
4165 - Telephone Franchise	78.90	18,371.69	15,000.00	122.48%
4170 - Waste Disposal Franchise Fee	221.02	19,627.10	20,000.00	98.14%
4175 - Cable Franchise	0.00	21,012.85	26,000.00	80.82%
4180 - Water Franchise	7,745.62	32,694.34	30,000.00	108.98%
Total 4150 - Franchise Fees	8,045.54	212,489.09	226,000.00	94.02%
4200 - Licenses, Permits, and Fees				
4210 - Sign Permit / Misc	0.00	30.00	250.00	12.0%
4215 - Service Fees (Burn)	20.00	340.00	0.00	100.0%
4216 - Service Fees (Itinerant Vendor)	100.00	1,075.00	1,500.00	71.67%
4230 - Building Permit Fees	963.62	33,776.74	36,970.00	91.36%
4260 - Certificate of Occupancy	0.00	450.00	1,100.00	40.91%
4270 - Contractor Registration	200.00	5,970.00	5,500.00	108.55%
Total 4200 - Licenses, Permits, and Fees	1,283.62	41,641.74	45,320.00	91.88%
4300 - Service Fees				
4310 - Subdiv/Plats/Waivers/Exceptions	-361.98	11,286.51	18,000.00	62.7%
4315 - Zoning/Variances	470.00	1,070.00	1,000.00	107.0%
4320 - Pace Park Rental Fees	0.00	874.00	3,000.00	29.13%
4330 - LEOSE	0.00	907.41	900.00	100.82%
4340 - Crash Report Fees	0.00	144.20	250.00	57.68%
Total 4300 - Service Fees	108.02	14,282.12	23,150.00	61.69%
4700 - Investment and other income				
4780 - Interest Income	763.93	7,664.06	8,500.00	90.17%
4790 - Other Income	0.00	64,306.36	49,493.71	129.93%
Total 4700 - Investment and other income	763.93	71,970.42	57,993.71	124.1%
4400 - Fines and Forfeitures				
	2,853.80	22,683.40	40,500.00	56.01%
Total 4000 - GENERAL FUND REVENUE	64,219.04	1,233,910.98	1,299,201.91	94.98%
Total Income	64,219.04	1,233,910.98	1,299,201.91	94.98%
<b>Expense</b>				
GENERAL FUND EXPENDITURES				
5000 - ADMINISTRATION DEPARTMENT				
5100 - Personnel Services				
5101 - Village Administrator Salary	9,395.20	102,877.44	122,138.00	84.23%
5102 - City Secretary Salary	5,059.20	55,651.20	66,004.84	84.31%
5121 - Payroll Tax- MC Admin	209.59	2,298.66	2,728.07	84.26%
5122 - Payroll Tax- SS Admin	896.17	9,828.78	11,664.86	84.26%
5123 - Payroll Tax- TWC Admin	0.00	288.69	324.00	89.1%

**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
**July 2020**

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	855.70	9,650.57	13,339.33	72.35%
5127 · Health Care- Admin	1,257.12	13,880.22	16,365.88	84.81%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>17,672.98</b>	<b>194,475.56</b>	<b>234,564.98</b>	<b>82.91%</b>
<b>5200 · Services</b>				
5201 · Meeting Expense	0.00	317.29	500.00	63.46%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	0.00	120.00	650.00	18.46%
5204 · Telephone	267.84	2,436.67	1,969.52	123.72%
5205 · Equipment - Leased / Rented	295.77	2,974.03	3,723.00	79.88%
5206 · Interest Exp/Bank Fees	29.84	509.42	650.00	78.37%
5207 · BELLCAD	0.00	13,323.00	10,500.00	126.89%
5214 · Utilities	737.50	4,639.79	5,054.25	91.8%
5215 · Janitorial	237.00	2,370.00	2,844.00	83.33%
5510 · Keep Salado Beautiful/PALS	0.00	120.00		
<b>Total 5200 · Services</b>	<b>1,567.95</b>	<b>32,275.20</b>	<b>31,355.77</b>	<b>102.93%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	2,800.00	43,110.00	53,800.00	80.13%
5216-4 · Profess Fees - Inspections	8,365.83	41,902.32	25,300.00	165.62%
5216-5 · Profess. Fees - Legal	1,858.50	22,780.82	35,000.00	65.09%
<b>Total 5216 · Professional Fees</b>	<b>13,024.33</b>	<b>107,793.14</b>	<b>114,100.00</b>	<b>94.47%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	1,728.34	4,650.00	37.17%
5304 · Office Supplies	143.30	2,747.23	3,650.00	75.27%
5305 · Postage	258.75	3,749.81	2,500.00	149.99%
5306 · Building Supplies	0.00	0.00	500.00	0.0%
5307 · Building & Equipment - R & M	0.00	1,027.00	500.00	205.4%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	184.00	2,760.00	4,000.00	69.0%
5311 · Insurance (TML Property & GL)	0.00	24,002.72	27,500.00	87.28%
5312 · Dues and Subscriptions	0.00	1,388.00	2,000.00	69.4%
5313 · Training & Travel	0.00	275.00	1,000.00	27.5%
5319 · Technology	1,073.15	9,853.78	6,052.88	162.8%
5320 · Special Projects	0.00	5,000.00	8,600.00	58.14%
5321 · COVID-19 Economic Development	283.59	283.59		
<b>Total 5300 · Other Services &amp; Charges</b>	<b>1,942.79</b>	<b>52,815.47</b>	<b>62,102.88</b>	<b>85.05%</b>
<b>5400 · Capital Outlay</b>				
5401 · Equipment (IT)	0.00	1,428.00	300.00	476.0%
5400 · Capital Outlay - Other	0.00	0.00	285.00	0.0%
<b>Total 5400 · Capital Outlay</b>	<b>0.00</b>	<b>1,428.00</b>	<b>585.00</b>	<b>244.1%</b>
<b>Total 5000 · ADMINISTRATION DEPARTMENT</b>	<b>34,208.05</b>	<b>388,787.37</b>	<b>442,708.63</b>	<b>87.82%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
<b>5501 · Personnel Services</b>				
5502 · Director Salary	4,896.00	53,856.00	63,658.71	84.6%
5503 · Payroll Tax- MC Dev Svcs	70.99	780.91	923.05	84.6%
5504 · Payroll Tax- SS Dev Svcs	303.55	3,339.07	3,946.84	84.6%

**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
**July 2020**

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
5505 · Payroll Tax- TWC Dev Svcs	0.00	144.00	162.00	88.89%
5506 · TMRS Contributions- Dev Svcs	289.84	3,279.10	4,513.40	72.65%
5507 · Health Care- Dev Svcs	654.26	7,115.53	8,182.94	86.96%
<b>Total 5501 · Personnel Services</b>	<b>6,214.64</b>	<b>68,514.61</b>	<b>81,386.94</b>	<b>84.18%</b>
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
<b>Total 5600 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
5700 · Professional Fees				
5701 · General Engineering	610.00	2,922.88	7,500.00	38.97%
5703 · Engineering- Plat Review	900.09	9,273.26	7,500.00	123.64%
<b>Total 5700 · Professional Fees</b>	<b>1,510.09</b>	<b>12,196.14</b>	<b>15,000.00</b>	<b>81.31%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>7,724.73</b>	<b>80,710.75</b>	<b>96,886.94</b>	<b>83.3%</b>
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	50,000.00	50,000.00	100.0%
6003 · Burn Fees	0.00	760.00	0.00	100.0%
<b>Total 6001 · Fire Department</b>	<b>0.00</b>	<b>50,760.00</b>	<b>50,000.00</b>	<b>101.52%</b>
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	65,244.74	77,107.00	84.62%
6203 · Salary- Corporal	1,003.64	2,554.72	47,447.50	5.38%
6204 · Salary / Wages - Officers	12,111.56	149,117.57	161,277.48	92.46%
6205 · Officers - Overtime	423.38	11,713.35	7,000.00	167.33%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	282.30	3,315.13	4,246.06	78.08%
6208 · Payroll Tax- SS PD	1,207.14	14,175.08	18,155.59	78.08%
6209 · Payroll Tax- TWC PD	0.00	881.37	972.00	90.68%
6210 · TMRS Contributions- PD	690.51	8,947.15	20,761.79	43.09%
6211 · Health Care- PD	3,137.03	31,128.15	45,460.80	68.47%
<b>Total 6201 · Personnel Services</b>	<b>24,786.90</b>	<b>287,077.26</b>	<b>386,928.22</b>	<b>74.19%</b>
6212 · Services				
6213 · Telephone	632.74	6,035.11	6,000.00	100.59%
6214 · Utilities	368.82	2,572.98	3,500.00	73.51%
6215 · Janitorial	150.00	1,500.00	1,800.00	83.33%
6215.1 · Technology- PD	-15.88	1,432.12	2,568.00	55.77%
<b>Total 6212 · Services</b>	<b>1,135.68</b>	<b>11,540.21</b>	<b>13,868.00</b>	<b>83.22%</b>
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,863.89	1,000.00	186.39%
6218 · Crime Prevention Supplies	0.00	200.00	500.00	40.0%
6219 · Auto Expenses	983.87	14,697.71	17,500.00	83.99%
6220 · Supplies	336.64	6,322.60	6,000.00	105.38%
6221 · Equipment Maintenance & Repair	0.00	712.43	335.00	212.67%
6222 · Building R & M	0.00	0.00	750.00	0.0%
6223 · Dues & Subscriptions	0.00	4,661.60	4,000.00	116.54%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>1,320.51</b>	<b>28,638.23</b>	<b>31,085.00</b>	<b>92.13%</b>



**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
**July 2020**

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
<b>6225 · Police - Capital Outlay</b>				
6226 · Capital Outlay- PD Vehicles	13,368.11	13,368.11	30,000.00	44.56%
6227 · Capital Outlay- PD Equipment	0.00	6,224.00	2,758.00	225.67%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	0.00	4,275.00	0.0%
<b>Total 6225 · Police - Capital Outlay</b>	<b>13,368.11</b>	<b>19,592.11</b>	<b>42,033.00</b>	<b>46.61%</b>
<b>Total 6200 · Police Department</b>	<b>40,611.20</b>	<b>346,847.81</b>	<b>473,914.22</b>	<b>73.19%</b>
<b>6500 · Municipal Court</b>				
<b>6550 · Professional Fees</b>				
6551 · Judicial Services	500.00	5,500.00	6,000.00	91.67%
6552 · Prosecutor	500.00	6,167.57	5,000.00	123.35%
<b>Total 6550 · Professional Fees</b>	<b>1,000.00</b>	<b>11,667.57</b>	<b>11,000.00</b>	<b>106.07%</b>
<b>6570 · Other Services &amp; Charges</b>				
6571 · Supplies	0.00	0.00	500.00	0.0%
6573 · Dues and Subscriptions	0.00	2,291.01	2,300.00	99.61%
6575 · Travel and Training	0.00	1,174.60	500.00	234.92%
<b>Total 6570 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>3,465.61</b>	<b>3,300.00</b>	<b>105.02%</b>
<b>Total 6500 · Municipal Court</b>	<b>1,000.00</b>	<b>15,133.18</b>	<b>14,300.00</b>	<b>105.83%</b>
<b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>	<b>41,611.20</b>	<b>412,740.99</b>	<b>538,214.22</b>	<b>76.69%</b>
<b>7000 · PUBLIC WORKS DEPARTMENT</b>				
<b>7001 · Personnel Services</b>				
7002 · Wages- Maintenance Worker	0.00	17,124.03	30,890.68	55.43%
7004 · Maintenance Worker- Overtime	0.00	401.04	1,400.00	28.65%
7005 · Payroll Tax- MC Maint	0.00	254.12	468.21	54.28%
7006 · Payroll Tax- SS Maint	0.00	1,086.56	2,002.02	54.27%
7007 · Payroll Tax- TWC Maint	0.00	8.78	162.00	5.42%
7008 · TMRs Contributions- Maint	0.00	1,083.86	2,289.41	47.34%
7009 · Healthcare- Maintenance	0.00	237.87	7,576.80	3.14%
<b>Total 7001 · Personnel Services</b>	<b>0.00</b>	<b>20,196.26</b>	<b>44,789.12</b>	<b>45.09%</b>
<b>7015 · Other Services &amp; Charges</b>				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,500.00	0.0%
7017 · Telephone	61.63	630.70	783.00	80.55%
<b>Total 7015 · Other Services &amp; Charges</b>	<b>61.63</b>	<b>630.70</b>	<b>2,283.00</b>	<b>27.63%</b>
<b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>	<b>61.63</b>	<b>20,826.96</b>	<b>47,072.12</b>	<b>44.25%</b>
<b>8000 · PARKS DEPARTMENT</b>				
<b>8001 · Services</b>				
8002 · Utilities	112.46	1,373.30	1,400.00	98.09%
<b>Total 8001 · Services</b>	<b>112.46</b>	<b>1,373.30</b>	<b>1,400.00</b>	<b>98.09%</b>
<b>8010 · Other Services &amp; Charges</b>				
8011 · Supplies	100.00	2,008.63	2,800.00	71.74%
8012 · Auto Expenses	0.00	465.28	720.00	64.62%
8013 · Equipment Repair	0.00	3,457.17	1,250.00	276.57%
<b>Total 8010 · Other Services &amp; Charges</b>	<b>100.00</b>	<b>5,931.08</b>	<b>4,770.00</b>	<b>124.34%</b>
8030 · Capital Outlay- Parks	0.00	0.00	2,500.00	0.0%
<b>Total 8000 · PARKS DEPARTMENT</b>	<b>212.46</b>	<b>7,304.38</b>	<b>8,670.00</b>	<b>84.25%</b>
<b>9000 · STREET DEPARTMENT</b>				

**Village of Salado-General Fund  
Profit & Loss Budget Performance  
July 2020**

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
<b>9001 - Other Services &amp; Charges</b>				
9001.1 - Supplies	0.00	623.57	1,000.00	62.36%
9002 - Contract labor	2,576.00	13,792.20	5,000.00	275.84%
9003 - Signage	0.00	0.00	1,500.00	0.0%
9004 - Auto Expense	0.00	465.29	650.00	71.58%
9005 - Equipment Repair	0.00	390.00	500.00	78.0%
9006 - Street Supplies	471.78	16,162.01	17,500.00	92.35%
<b>Total 9001 - Other Services &amp; Charges</b>	<b>3,047.78</b>	<b>31,433.07</b>	<b>26,150.00</b>	<b>120.2%</b>
<b>9050 - Services</b>				
9051 - Utilities	1,772.48	15,693.91	22,000.00	71.34%
<b>Total 9050 - Services</b>	<b>1,772.48</b>	<b>15,693.91</b>	<b>22,000.00</b>	<b>71.34%</b>
<b>9500 - Capital Outlay</b>				
9501 - Capital Outlay- Streets	0.00	26,092.46	87,500.00	29.82%
9502 - Main Street Improvements	0.00	0.00	40,000.00	0.0%
9503 - Capital Outlay- Other	0.00	0.00	30,000.00	0.0%
<b>Total 9500 - Capital Outlay</b>	<b>0.00</b>	<b>26,092.46</b>	<b>157,500.00</b>	<b>16.57%</b>
<b>Total 9000 - STREET DEPARTMENT</b>	<b>4,820.26</b>	<b>73,219.44</b>	<b>205,650.00</b>	<b>35.6%</b>
<b>Total GENERAL FUND EXPENDITURES</b>	<b>88,638.33</b>	<b>983,589.89</b>	<b>1,339,201.91</b>	<b>73.45%</b>
<b>Total Expense</b>	<b>88,638.33</b>	<b>983,589.89</b>	<b>1,339,201.91</b>	<b>73.45%</b>
<b>Net Ordinary Income</b>	<b>-24,419.29</b>	<b>250,321.09</b>	<b>-40,000.00</b>	<b>-625.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
97000 - Use of Restricted Funds-Streets	0.00	0.00	40,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
98000 - Transfers Out				
98005 - Transfer to Impact Fee Fund	0.00	255.60		
98001 - Xfer To Stagecoach WW Plant	0.00	-14.58		
98004 - Xfer to WW Operations	0.00	50,519.07		
<b>Total 98000 - Transfers Out</b>	<b>0.00</b>	<b>50,760.09</b>		
<b>Total Other Expense</b>	<b>0.00</b>	<b>50,760.09</b>		
<b>Net Other Income</b>	<b>0.00</b>	<b>-50,760.09</b>	<b>40,000.00</b>	<b>-126.9%</b>
<b>Net Income</b>	<b>-24,419.29</b>	<b>199,561.00</b>	<b>0.00</b>	<b>100.0%</b>

6:25 PM  
08/21/20  
Accrual Basis

Village of Salado-General Fund  
Check Listing  
As of July 31, 2020

Date	Num	Name	Memo	Amount
07/02/2020	3284	Kasberg, Patrick & Associates	Services Provided June 2020	1,292.46
07/02/2020	3285	Kristi Stegall	June 2020 Accounting Services	2,940.00
07/06/2020			Funds Transfer to Payroll Account	19,585.14
07/07/2020	3286	Bureau Veritas	June 2020 Inspections	1,624.83
07/07/2020	3287	Salado Lawn Care LLC	Grounds Maintenance 6/21/20-7/04/20	1,188.00
07/07/2020			Funds Transfer to Payroll Account	5,278.19
07/09/2020	3299	Cindy Glover	Refund Remainder of Professional Cost Deposit, Mill Creek Spring, Phase IV Amended Lot 3, Block 3	182.99
07/09/2020	3300	William Lutz	Refund Remainder of Professional Cost Deposit- Eli Estates	178.99
07/09/2020	3288	Eagle Disposal	Utilities Waste Disposal	112.50
07/09/2020	3289	FP Mailing Solutions	Postage	105.00
07/09/2020	3290	Fuelman	June Fuel Charges	1,180.51
07/09/2020	3291	Grande Communications Network LLC	PD Telephone and Internet	197.23
07/09/2020	3292	Jani-King of Austin	July 2020 Contracted Services	387.00
07/09/2020	3293	Lowe's	Supplies	17.09
07/09/2020	3294	Salado Village Voice Newspaper	Public Notice Published 7/2/20	814.00
07/09/2020	3295	Salado Water Supply Corporation	Utilities Water	327.17
07/09/2020	3296	Sam's Club	June Purchases	240.16
07/09/2020	3297	Signs & Banners	8 Yard Signs	100.00
07/09/2020	3298	Venzon Wireless	Village Cell Phones	536.14
07/09/2020	3301	Renee Richardson	Trash Collection- 6/21/20-7/04/20	100.00
07/09/2020	3302	TML MultiState Intergovernmental	Employee Health Care Coverage July 2020	5,213.17
07/16/2020	3303	Election Systems & Software	Election Supplies	872.00
07/16/2020	3304	Bojorquez Law Firm	June 2020 Legal Services	1,396.95
07/16/2020	3305	Grande Communications Network LLC	Telephone/Internet	212.79
07/16/2020	3306	Keith's Ace Hardware	June Charges	19.56
07/16/2020	3307	M-PAK	PD Uniforms	216.66
07/16/2020	3308	Salado Village Voice Newspaper	Public Notice Published 7/2/20	64.00
07/16/2020	3309	State Comptroller	2ND QTR 2020 State Criminal Costs & Fees	2,653.67
07/16/2020	3310	The Arbor Barber	Limb Removal	250.00
07/20/2020			Funds Transfer to Payroll Account	25,511.16
07/23/2020	3315	Twenty One Main, LLC	March and April 2020 COVID-19 Economic Development Program Payments	142.43
07/23/2020	3316	101 North Main, LLC	March and April 2020 COVID-19 Economic Development Program Payments	141.16
07/23/2020	3311	Card Service Center	Credit Card Transactions June 2020	338.84
07/23/2020	3312	Clifford Lee Coleman	Judicial Services for July 2020	500.00
07/23/2020	3313	Renee Richardson	Trash Collection- 7/05/20-7/18/20	100.00
07/23/2020	3314	Salado Lawn Care LLC	Grounds Maintenance 7/05/20-7/18/20	1,188.00
07/27/2020	3317	Cirro Energy	Utilities Electric	2,227.87
07/27/2020	3318	Grande Communications Network LLC	PD Telephone and Internet	207.31
				<u>77,542.97</u>
				<u><b>77,642.97</b></u>

6:32 PM

08/21/20

Accrual Basis

**Village of Salado, Hotel-Motel Fund**  
**Balance Sheet**  
As of July 31, 2020

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	139,777.58
<b>Total Checking/Savings</b>	139,777.58
<b>Other Current Assets</b>	
1302 · Receivable From Bell County HOT	9,000.00
1100 · Investments	
1120 · TexPool	5,267.51
<b>Total 1100 · Investments</b>	5,267.51
1500 · Petty Cash	100.00
<b>Total Other Current Assets</b>	14,367.51
<b>Total Current Assets</b>	154,145.09
<b>TOTAL ASSETS</b>	<u><u>154,145.09</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	103.00
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	2,816.23
2400 · Reserve For Trolley Project	6,675.00
<b>Total Other Current Liabilities</b>	9,491.23
<b>Total Current Liabilities</b>	9,594.23
<b>Total Liabilities</b>	9,594.23
<b>Equity</b>	
32000 · Retained Earnings	175,158.88
Net Income	-30,608.02
<b>Total Equity</b>	144,550.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>154,145.09</u></u>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- HOTEL OCCUPANCY FUND**  
**As of July 31, 2020**

**Current Assets:**

Cash and Cash Equivalents	\$ 139,777.58
Investments	\$ 5,267.51
Receivables	\$ 9,000.00
<b>Total Current Assets</b>	<b><u>\$ 154,045.09</u></b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 103.00
Intergovernmental Payable	\$ -
Accrued Wages	\$ 2,816.23
<b>Total Liabilities</b>	<b><u>\$ 2,919.23</u></b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 14,445.09
Committed Fund Balance- Tourism Division Operations	\$ 130,005.77
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b><u>\$ 151,125.86</u></b>

<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 154,045.09</u></b>
--	-----------------------------

**Village of Salado, Hotel-Motel Fund**  
**Profit & Loss Budget Performance**  
**July 2020**

	<u>Jul 20</u>	<u>Oct '19 - Jul 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · HOT FUND REVENUE</b>				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	13,609.83	97,415.28	220,000.00	44.28%
4300 · Other Income	115.34	7,735.08		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>13,725.17</b>	<b>105,150.36</b>	<b>227,000.00</b>	<b>46.32%</b>
<b>Total Income</b>	<b>13,725.17</b>	<b>105,150.36</b>	<b>227,000.00</b>	<b>46.32%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	0.00	42,953.80	61,000.83	70.42%
5003 · Wages- Part Time Employees	0.00	3,042.42	23,400.00	13.0%
5004 · Payroll Tax- MC	0.00	666.95	1,223.81	54.5%
5005 · Payroll Tax- SS	0.00	2,851.77	5,232.85	54.5%
5006 · Payroll Tax- TWC	0.00	146.02	648.00	22.53%
5007 · TMRS Contribution	0.00	2,629.88	4,324.96	60.81%
5008 · Health Care	0.00	4,491.88	7,576.80	59.29%
<b>Total 5001 · Personnel Services</b>	<b>0.00</b>	<b>56,782.72</b>	<b>103,407.25</b>	<b>54.91%</b>
<b>5050 · Other Charges &amp; Services</b>				
5060 · Special Projects	0.00	8,000.00		
5051 · Lease- Visitors Center	1,517.00	15,170.00	18,204.00	83.33%
5052 · Marketing	2,579.00	47,485.20	70,000.00	67.84%
5053 · Office Supplies	0.00	0.00	500.00	0.0%
5054 · Arts- Public Art League	0.00	5,000.00	21,000.00	23.81%
5055 · Printing	0.00	775.50	3,500.00	22.16%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	0.00	865.00	1,200.00	72.08%
5058 · Travel & Training	0.00	1,352.17	2,500.00	54.09%
5059 · Vehicle Maintenance	0.00	327.79	1,000.00	32.78%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>4,096.00</b>	<b>78,975.66</b>	<b>119,404.00</b>	<b>66.14%</b>
<b>Total 5000 · HOT FUND EXPENDITURES</b>	<b>4,096.00</b>	<b>135,758.38</b>	<b>222,811.25</b>	<b>60.93%</b>
<b>Total Expense</b>	<b>4,096.00</b>	<b>135,758.38</b>	<b>222,811.25</b>	<b>60.93%</b>
<b>Net Ordinary Income</b>	<b>9,629.17</b>	<b>-30,608.02</b>	<b>4,188.75</b>	<b>-730.72%</b>
<b>Net Income</b>	<b>9,629.17</b>	<b>-30,608.02</b>	<b>4,188.75</b>	<b>-730.72%</b>

6:36 PM  
08/21/20  
Accrual Basis

Village of Salado, Hotel-Motel Fund  
**Check Listing**  
As of July 31, 2020

Date	Num	Name	Memo	Amount
07/09/2020	1573	SignAd Outdoor	Advertising Lease Space 06/26/20 - 07/23/20	650.00
07/09/2020	1574	Visit Widget LLC	Visit Widget Basic Plan, Website Hosting & Support	409.00
07/16/2020	1575	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
07/23/2020	1576	Open Sky Media, Inc.	Retail Austin Monthly, Great Destinations AM	1,200.00
07/23/2020	1577	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
07/23/2020	1578	Visit Widget LLC	Visit Widget Basic Plan, Website Hosting & Support	709.00
				<u>4,805.00</u>
				<u><b>4,805.00</b></u>

7:19 PM

08/21/20

Accrual Basis

## Village of Salado- 400 Wastewater System Revenue

## Balance Sheet

As of July 31, 2020

	Jul 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	21,612.46
Accounts Receivable	11,943.38
Total Current Assets	33,555.84
<b>TOTAL ASSETS</b>	<b>33,555.84</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	346.02
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	83,449.35
Total Other Current Liabilities	107,051.35
Total Current Liabilities	107,397.37
<b>Total Liabilities</b>	<b>107,397.37</b>
Equity	
Retained Earnings	6,226.35
Net Income	-80,067.88
Total Equity	-73,841.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,555.84</b>



**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- WASTEWATER SYSTEM FUND**  
**As of July 31, 2020**

**Current Assets:**

Cash and Cash Equivalents	\$ 21,612.46
Receivables	\$ 11,943.38
<b>Total Current Assets</b>	<b>\$ 33,555.84</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 346.02
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 83,449.35
<b>Total Liabilities</b>	<b>\$ 107,397.37</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (73,841.53)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ (73,841.53)</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 33,555.84</b>
--	---------------------

**Village of Salado- 400 Wastewater System Revenue**  
**Profit & Loss Budget Performance**  
**July 2020**

	Jul 20	Oct '19 - Jul 20	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Monthly Service Fees	15,880.37	121,694.46	238,115.52	51.11%
Interest Income	1.78	23.78		
<b>Total Income</b>	<b>15,882.15</b>	<b>121,718.24</b>	<b>238,115.52</b>	<b>51.12%</b>
Expense				
Bank Service Charge	0.00	10.00		
Maintenance Contractor	13,410.00	134,100.00	160,920.00	83.33%
Professional Fees- Engineering	8,116.13	43,447.93		
Professional Fees- Legal	0.00	6,308.84		
Repairs	89.05	26,719.82		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,000.00	125.0%
Utilities				
Utilities- Electric	5,138.53	38,869.48	37,200.00	104.49%
Utilities- Water	185.60	1,709.23	250.00	683.69%
<b>Total Utilities</b>	<b>5,324.13</b>	<b>40,578.71</b>	<b>37,450.00</b>	<b>108.35%</b>
<b>Total Expense</b>	<b>26,939.31</b>	<b>252,415.30</b>	<b>209,370.00</b>	<b>120.56%</b>
<b>Net Ordinary Income</b>	<b>-11,057.16</b>	<b>-130,697.06</b>	<b>28,745.52</b>	<b>-454.67%</b>
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	50,629.18		
<b>Total Other Income</b>	<b>0.00</b>	<b>50,629.18</b>		
<b>Net Other Income</b>	<b>0.00</b>	<b>50,629.18</b>		
<b>Net Income</b>	<b>-11,057.16</b>	<b>-80,067.88</b>	<b>28,745.52</b>	<b>-278.54%</b>

Village of Salado- 400 Wastewater System Revenue  
**Check Listing**  
As of July 31, 2020

Date	Num	Name	Memo
07/02/2020	100064	CH2MHILL OMI	Contracted Services August 2020
07/02/2020	100065	Kasberg, Patrick Associates, LP	Services Provided June 2020
07/07/2020	100066	Our Energy, LLC	Electric Service at 111 Royal Street
07/07/2020	100067	Our Energy, LLC	Electric Service at 211 N. Church St.
07/09/2020	100068	Our Energy, LLC	Electric Service at 401 S Stagecoach Well
07/09/2020	100069	Salado Water Supply Corporation	Water Purchased
07/09/2020	100070	Our Energy, LLC	Electric Service at 1401 Shepherd Dr.

Village of Salado- 400 Wastewater System Revenue  
**Check Listing**  
As of July 31, 2020

<u>Amount</u>
13,410.00
6,148.12
138.51
103.51
27.62
169.29
<u>4,868.29</u>
<u>24,865.34</u>
<u><u>24,865.34</u></u>

7:30 PM

08/21/20

Accrual Basis

Village of Salado- 500 Wastewater Customer Deposits

**Balance Sheet**

As of July 31, 2020

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	<u>8,915.70</u>
<b>Total Current Assets</b>	<u>8,915.70</u>
<b>TOTAL ASSETS</b>	<u><b>8,915.70</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Wastewater Customer Deposits	<u>9,200.00</u>
<b>Total Other Current Liabilities</b>	<u>9,200.00</u>
<b>Total Current Liabilities</b>	<u>9,200.00</u>
<b>Total Liabilities</b>	<u>9,200.00</u>
<b>Equity</b>	
Retained Earnings	-289.72
Net Income	<u>5.42</u>
<b>Total Equity</b>	<u>-284.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>8,915.70</b></u>

Village of Salado- 500 Wastewater Customer Deposits  
**Profit & Loss**  
October 2019 through July 2020

	Oct '19 - Jul 20
Ordinary Income/Expense	
Income	
Interest Income	7.99
Total Income	7.99
Net Ordinary Income	7.99
Net Income	7.99

7:32 PM  
08/21/20  
Accrual Basis

# Village of Salado- 500 Wastewater Customer Deposits

## Check Listing

As of July 31, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
(No checks drawn this period)				
				0.00
				0.00

7:34 PM

08/21/20

Accrual Basis

**Village of Salado - 700 WW Permanent Improvement Bonds**  
**Balance Sheet**  
As of July 31, 2020

	Jul 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 - Horizon Bond Disbursement x8630	308,297.28
1003 - Horizon '18 Bond Proceeds x9230	387,848.07
<b>Total Checking/Savings</b>	696,145.35
<b>Total Current Assets</b>	696,145.35
<b>Fixed Assets</b>	
1520 - Equipment	5,857.10
1530 - Wastewater Treatment Facility	10,794,932.00
1531 - Accum Depr- Depreciation WWTP	-122,453.82
<b>Total Fixed Assets</b>	10,678,335.28
<b>TOTAL ASSETS</b>	<b>11,374,480.63</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	11,681.00
<b>Total Current Liabilities</b>	11,681.00
<b>Long Term Liabilities</b>	
2500 - '15 Permanent Improvement Bonds	6,800,000.00
2501 - '18 Permanent Improvement Bonds	2,165,000.00
2502 - Current Portion of Bonds	475,000.00
<b>Total Long Term Liabilities</b>	9,440,000.00
<b>Total Liabilities</b>	9,451,681.00
<b>Equity</b>	
3110 - Investments in Fixed Assets	1,238,335.00
32000 - Unrestricted Net Assets	789,336.02
Net Income	-104,871.39
<b>Total Equity</b>	1,922,799.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,374,480.63</b>



7:35 PM

08/21/20

Accrual Basis

# Village of Salado - 700 WW Permanent Improvement Bonds

## Profit & Loss

October 2019 through July 2020

	Oct '19 - Jul 20
Ordinary Income/Expense	
Income	
4050 · Reimbursement from SISD	0.00
4100 · Interest Income	5,826.66
Total Income	5,826.66
Expense	
6150 · Bond Issuance Fees	400.00
6151 · Special Studies	1,200.76
6157 · Design- Collection System-Other	5,705.00
6162 · Construction-Lines/Lift Station	12,177.50
6165 · On Site Representation	160.00
6167 · Buildings and Equipment	15,000.00
6168 · Other	76,054.79
Total Expense	110,698.05
Net Ordinary Income	-104,871.39
Net Income	-104,871.39

7:35 PM  
08/21/20  
Accrual Basis

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of July 31, 2020

Date	Num	Name	Memo	Amount
07/02/2020	1247	Kasberg, Patrick & Associates, LP	Royal St. Lift Station Odor Control Improvements	7,920.79
				<u>7,920.79</u>
				<u><u>7,920.79</u></u>

7:40 PM

08/21/20

Accrual Basis

Village of Salado - 300 Interest and Sinking Fund

**Balance Sheet**

As of July 31, 2020

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	717,172.89
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	7,969.26
1215 · Property Tax Receivable	13,724.21
<b>Total Other Current Assets</b>	<u>21,693.47</u>
<b>Total Current Assets</b>	<u>738,866.36</u>
<b>TOTAL ASSETS</b>	<u><b>738,866.36</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	9,145.65
<b>Total Other Current Liabilities</b>	<u>9,145.65</u>
<b>Total Current Liabilities</b>	<u>9,145.65</u>
<b>Total Liabilities</b>	9,145.65
<b>Equity</b>	
32000 · Unrestricted Net Assets	125,378.25
Net Income	604,342.46
<b>Total Equity</b>	<u>729,720.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>738,866.36</b></u>

Village of Salado - 300 Interest and Sinking Fund  
Profit & Loss Budget Performance  
July 2020

	<u>Jul 20</u>	<u>Oct '19 - Jul 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 - Property Tax Revenue	7,566.64	741,327.78	687,280.00	107.86%
4100 - Interest Income	608.59	4,626.43		
4200 - Impact Fee Revenue	0.00	0.00	71,254.00	0.0%
Total Income	8,175.23	745,954.21	758,534.00	98.34%
Expense				
6105 - 2015 Bond Principal	0.00	0.00	365,000.00	0.0%
6106 - 2015 Bond Interest	0.00	105,325.50	210,651.00	50.0%
6107 - 2018 Bond Principal	0.00	0.00	110,000.00	0.0%
6108 - 2018 Bond Interest	0.00	36,286.25	72,575.50	50.0%
Total Expense	0.00	141,611.75	758,226.50	18.68%
Net Ordinary Income	8,175.23	604,342.46	307.50	196,534.13%
Net Income	<u>8,175.23</u>	<u>604,342.46</u>	<u>307.50</u>	<u>196,534.13%</u>

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of July 31, 2020

Date	Num	Name	Memo	Amount
(No checks drawn this period)				
				0.00
				0.00

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** VILLAGE ADMINISTRATOR'S STATUS REPORT

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☐ Motion
- ☒ Discussion

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## Project/Proposal Summary:

- Wastewater Project Update
- Village of Salado Sales Tax Collections
- Main Street Improvement Project
- Thomas Arnold Bridge Railing Project
- Village of Salado COVID-19 Incentive Project
- Salado Salamander Coalition

# BOA Agenda Item Form



**Village  
of  
Salado**

Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** PUBLIC HEARING ON  
PROPOSED FISCAL YEAR 2021 OPERATING BUDGET  
FOR THE VILLAGE OF SALADO

**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☐ Motion
- ☒ Discussion

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## **Project/Proposal Summary:**

This item was placed agenda to allow board members to hold a public hearing on the proposed Fiscal Year 2021 Operating Budget for the Village of Salado.

A copy of the proposed budget is attached.



**VILLAGE OF SALADO, TEXAS  
FISCAL YEAR 2021  
PROPOSED BUDGET**

This proposed Fiscal Year 2021 Budget will raise more total property taxes than last year's budget by an amount of \$52,355 or 5%, and of that amount, \$11,424.20 is tax revenue to be raised from new property added to the tax roll this year. A Property Tax Rate of \$0.5339 per \$100 is proposed to help fund the proposed Fiscal Year 2021 Budget.

**Tax Rates:**

<b>Tax Rate</b>	<b>Proposed 2020 Tax Year</b>	<b>Adopted 2019 Tax Year</b>
Property Tax Rate	0.533900	0.575200
No New Revenue Tax Rate	0.508100	0.575200
M&O Tax Rate	0.202000	0.207000
Debt Tax Rate	0.331900	0.406500
Voter Approval Tax Rate	0.533900	0.613500

**Village Debt Obligations:**

The total amount of municipal debt obligation secured by property taxes in the 2020 Tax Year for the Village of Salado is \$753,983.





## **PROPOSED FISCAL YEAR 2021 OPERATING BUDGET OVERVIEW**

### **General Fund Budget**

The proposed Fiscal Year 2021 General Fund Operating Budget totals \$1,536,780 – up 14.75% from the current fiscal year's operating budget for the Village of Salado. The proposed spending plan includes \$150,000 for reconstruction of Salado Plaza Drive, \$25,000 for general street repairs and \$15,000 for a preliminary engineering study relating to the possible replacement of the scenic, one-lane Southridge Low Water Crossing.

In addition, the proposed General Fund Budget includes \$35,000 for maintenance of the new Main Street sidewalks, landscape and decorative streetlights. Also, \$70,000 is allocated for public park improvements including \$20,000 for landscape maintenance in Pace Park and Sirena Parks, \$50,000 for the construction of a new parking lot in Pace Park and \$5,000 for park signage.

There is no funding allocated for additional personnel or employee pay adjustments.

Funding for the proposed General Fund Budget will come from service revenues, franchise fees, and tax revenues along with a one-time transfer of \$65,175 from the General Fund reserves.

A ten (10) percent increase in the Village's license and permit fees is proposed for the coming fiscal year. This would be the first service fee increase in more than five (5) years.

As for property taxes, a Maintenance & Operation (M&O) Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed to help fund Village operations in the coming fiscal year. That compares to the current M&O Ad Valorem Tax Rate of \$0.2070 per \$100 property valuation.

### **Hotel-Motel Fund Budget**

The proposed Fiscal Year 2021 Hotel Motel Fund Budget totals \$237,958 – up 6.8% from the current year's budget. The spending plan includes more than \$70,000 for marketing expenses, \$21,000 for the Salado Arts and Cultural District and \$15,000 for a new Visitors Shuttle Vehicle. This budget is funded with revenue generated from the Hotel-Motel Occupancy Tax levied within the Village and its E-T-J.

### **Wastewater Operating Fund Budget**

The proposed Fiscal Year 2021 Wastewater Operating Budget totals \$215,920 – up 3.13% from the current year's budget. The budget increase is the result of an increase in electric utility costs. This budget is funded with revenue generated from monthly service fees paid by wastewater customers. No increase is proposed in the monthly wastewater service fees.

#### Interest & Sinking Fund Budget

The proposed Fiscal Year 2021 Interest & Sinking Fund Budget totals \$753,983.50. This budget represents the Village's wastewater debt service obligation for the coming fiscal year. A Debt Service Valorem Tax Rate of \$0.3319 per \$100 property valuation is proposed. The current Debt Service Ad Valorem Tax Rate is \$0.36820 per \$100 property valuation.

#### Property Tax Rate

As noted above, a M&O Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed along with a Debt Service Ad Valorem Tax Rate of \$0.3319 per \$100 property valuation. As a result, a total Ad Valorem Tax Rate of \$0.5339 per \$100 property valuation is proposed for the coming tax year. That compares to the current total Ad Valorem Tax Rate of \$0.5752 per \$100 property valuation.

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
4000 · GENERAL FUND REVENUE					
4100 · Tax Revenue					
4115 · Property Taxes	413 064.16	395,238.20	414,007.51	18,769.31	4.75%
4120 · Sales Tax Earned	359,851.64	490,000.00	577,702.86	87,702.86	17.90%
4130 · Mixed Beverages	9 972.18	21,000.00	21,000.00	-	0.00%
Total 4100 · Tax Revenue	782 887.98	906,238.20	1,012,710.37	106,472.17	11.75%
4150 · Franchise Fees					
4160 · Electric Franchise	120 783.11	135,000.00	135,000.00	-	0.00%
4165 · Telephone Franchise	18 292.79	15,000.00	20,000.00	5,000.00	33.33%
4170 · Waste Disposal Franchise Fee	19 406.08	20,000.00	24,000.00	4,000.00	20.00%
4175 · Cable Franchise	21 012.85	26,000.00	26,000.00	-	0.00%
4180 · Water Franchise	24 948.72	30,000.00	35,000.00	5,000.00	16.67%
Total 4150 · Franchise Fees	204 443.55	226,000.00	240,000.00	14,000.00	6.19%
4200 · Licenses, Permits, and Fees					
4210 · Sign Permit / Misc	30.00	250.00	250.00	-	0.00%
4215 · Service Fees (Burn)	320.00	-	400.00	400.00	400.00%
4216 · Service Fees (Itinerant Vendor)	850.00	1,500.00	1,650.00	150.00	10.00%
4230 · Building Permit Fees	31 423.87	36,970.00	50,000.00	13,030.00	35.24%
4260 · Certificate of Occupancy	360.00	1,100.00	1,210.00	110.00	10.00%
4270 · Contractor Registration	5 270.00	6 050.00	6,500.00	450.00	7.44%
Total 4200 · Licenses, Permits, and Fees	38,253.87	45,870.00	60,010.00	14,140.00	30.83%
4300 · Service Fees					
4310 · Subdiv/Plats/Waivers/Exceptions	10 334.12	18 000.00	19,800.00	1,800.00	10.00%
4315 · Zoning/Variances	500.00	1,000.00	1,100.00	100.00	10.00%
4320 · Pace Park Rental Fees	874.00	3,000.00	3,000.00	-	0.00%
4330 · LEOSE	907.41	900.00	910.00	10.00	1.11%
4340 · Crash Report Fees	138.20	250.00	250.00	-	0.00%
Total 4300 · Service Fees	12,753.73	23,150.00	25,060.00	1,910.00	8.25%
4700 · Investment and other income					
4780 · Interest Income	6 096.17	8,500.00	8,500.00	-	0.00%
4790 · Other Income	17 292.27	49,493.71	50,000.00	506.29	1.02%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
Total 4700 • Investment and other income	23 388.44	57,993.71	58,500.00	506.29	0.87%
Total 4400 • Fines and Forfeitures	19 490.27	40,500.00	40,500.00	-	0.00%
Total 4000 • GENERAL FUND REVENUE	1,081,217.84	1,299,751.91	1,436,780.37	137,028.46	10.54%

GENERAL FUND EXPENDITURES

5000 • ADMINISTRATION DEPARTMENT					
5050 • Transfer Out- Slagecoach Sewer					
5100 • Personnel Services					0.00%
5101 • Village Administrator Salary	84 087.04	122,138.00	122,138.00	-	0.00%
5102 • City Secretary Salary	45 532.80	66 004.84	66,004.84	-	0.00%
5121 • Payroll Tax- MC Admin	1,879.48	2,728.07	2,728.07	-	0.00%
5122 • Payroll Tax- SS Admin	8 036.43	11 664.86	11,664.86	-	0.00%
5123 • Payroll Tax- TWC Admin	288.69	324.00	288.00	(36.00)	-11.11%
5126 • TMRS Contributions- Admin	7 939.17	13,339.33	11,138.96	(2,200.37)	-16.50%
5127 • Health Care- Admin	11,365.98	16,365.88	16,546.32	180.44	1.10%
5128 • Pay Comparability Adjustment	-	2 000.00	2,000.00	-	0.00%
Total 5100 • Personnel Services	159 129.59	234,564.98	232,509.05	(2,055.93)	-0.88%
5200 • Services					
5201 • Meeting Expense	209.29	500.00	250.00	(250.00)	-50.00%
5202 • Bell Co Health Svcs Contracts	5 465.00	5,465.00	5,465.00	-	0.00%
5203 • Printing Expense	-	650.00	250.00	(400.00)	-61.54%
5204 • Telephone	1 902.16	1 959.52	3,000.00	1,030.48	52.32%
5205 • Equipment - Leased / Rented	2 382.49	3,723.00	3,723.00	-	0.00%
5206 • Interest Exp/Bank Fees	499.74	650.00	650.00	-	0.00%
5207 • Bell CAD	9 992.25	10,500.00	10,500.00	-	0.00%
5214 • Utilities	3 332.67	5 054.25	5,100.00	45.75	0.91%
5215 • Janitorial	1 896.00	2,844.00	2,844.00	-	0.00%
Total 5200 • Services	25 679.60	31,355.77	31,782.00	426.23	1.38%
5216 • Professional Fees					
5216-3 • Profess Fees - Accounting	37 370.00	53 800.00	47,250.00	(6,550.00)	-12.17%
5216-4 • Profess Fees - Inspections	31 911.66	25 300.00	45,000.00	19,700.00	77.87%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020		Approved FY	Proposed FY	FY 2020 vs.	
	Oct '19 - May 20		2020 Budget	2021 Budget	FY 2021	% Change
5216-5 · Profess. Fees - Legal	20 099.32		35 000.00	35,000.00	-	0.00%
Total 5216 · Professional Fees	89 380.98		114,100.00	127,250.00	13,150.00	11.52%
5300 · Other Services & Charges						
5301 · Election Expenses	856.34		4 650.00	4,650.00	-	0.00%
5304 · Office Supplies	2 384.40		3 650.00	3,500.00	(150.00)	-4.11%
5305 · Postage	3 386.06		2,500.00	2,750.00	250.00	10.00%
5306 · Building Supplies	-		500.00	250.00	(250.00)	-50.00%
5307 · Building & Equipment - R & M	902.00		500.00	500.00	-	0.00%
5309 · Website	-		1,150.00	1,150.00	-	0.00%
5310 · Public Notices	1 578.00		4 000.00	3,000.00	(1,000.00)	-25.00%
5311 · Insurance (TML Property & GL)	24 002.72		27,500.00	30,000.00	2,500.00	9.09%
5312 · Dues and Subscriptions	1,388.00		2,000.00	2,000.00	-	0.00%
5313 · Training & Travel	275.00		1,000.00	500.00	(500.00)	-50.00%
5319 · Technology	7 006.13		6 052.88	15,510.00	9,457.12	156.24%
5320 · Special Projects	5 000.00		8 600.00	8,600.00	-	0.00%
Total 5300 · Other Services & Charges	46 778.65		62,102.88	72,410.00	10,307.12	16.60%
5400 · Capital Outlay						
5401 · Equipment (IT)	1 428.00		300.00	2,500.00	2,200.00	733.33%
5400 · Capital Outlay - Other	-		285.00	-	(285.00)	-100.00%
Total 5400 · Capital Outlay	1 428.00		585.00	2,500.00	1,915.00	327.35%
Total 6000 · ADMINISTRATION DEPARTMENT	322 396.82		442,708.63	486,451.05	23,742.42	5.36%
5500 · DEVELOPMENT SERVICES DEPARTMENT						
5501 · Personnel Services						
5502 · Director Salary	44 064.00		63,658.71	63,658.71	-	0.00%
5503 · Payroll Tax- MC Dev Svcs	638.93		923.05	923.05	-	0.00%
5504 · Payroll Tax- SS Dev Svcs	2 731.97		3,946.84	3,946.84	-	0.00%
5505 · Payroll Tax- TWC Dev Svcs	144.00		162.00	144.00	(18.00)	-11.11%
5506 · TMRS Contributions- Dev Svcs	2 699.42		4,513.40	3,768.60	(744.80)	-16.50%
5507 · Health Care- Dev Svcs	5 807.01		8,182.94	8,509.54	326.60	3.99%
Total 5501 · Personnel Services	56 085.33		81,386.94	80,950.74	(436.20)	-0.54%
5500 · Other Services & Charges						

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
5601 • Travel & Training	-	500.00	500.00	-	0.00%
Total 5600 • Other Services & Charges	-	500.00	500.00	-	0.00%
5700 • Professional Fees					
5701 • General Engineering	1 832.83	7,500.00	22,500.00	15,000.00	200.00%
5702 • Zoning/Annexation	-	-	-	-	0.00%
5703 • Engineering- Plat Review	7 560.76	7 500.00	8,000.00	500.00	6.67%
Total 5700 • Professional Fees	9 393.59	15 000.00	30,500.00	15,500.00	103.33%
Capital Outlay					
Equipment	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total 5600 • DEVELOPMENT SERVICES DEPARTMENT	85 478.92	96 888.94	111,950.74	15,063.80	15.55%
6000 • PUBLIC SAFETY DEPARTMENT					
6001 • Fire Department					
6002 • Contract	50 000.00	50 000.00	50,000.00	-	0.00%
6003 • Burn Fees	760.00	-	-	-	0.00%
Total 6001 • Fire Department	50 760.00	50 000.00	50,000.00	-	0.00%
6200 • Police Department					
6201 • Personnel Services					
6202 • Salary - Chief of Police	53 382.06	77,107.00	77,107.00	-	0.00%
6203 • Salary- Corporal	1,551.08	47,447.50	47,447.50	-	0.00%
6204 • Salary / Wages - Officers	123 890.81	161,277.48	161,277.48	-	0.00%
6205 • Officers - Overtime	10 509.25	7,000.00	7,000.00	-	0.00%
6206 • Longevity & Certif Pay	-	4 500.00	4,500.00	-	0.00%
6207 • Payroll Tax- MC PD	2 745.32	4,246.06	4,246.06	-	0.00%
6208 • Payroll Tax- SS PD	11 738.65	18,155.59	18,155.59	-	0.00%
6209 • Payroll Tax- TWC PD	832.11	972.00	972.00	-	0.00%
6210 • TMRS Contributions- PD	7 544.98	20,761.79	20,761.79	-	0.00%
6211 • Health Care- PD	24 854.09	45,460.80	51,057.20	5,596.40	12.31%
Total 6201 • Personnel Services	237 048.35	386 928.22	392,524.62	5,596.40	1.45%
6212 • Services					

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
6213 • Telephone	4,783.74	6,000.00	9,828.96	3,828.96	63.82%
6214 • Utilities	1,904.75	3,500.00	3,500.00	-	0.00%
6215 • Janitorial	1,200.00	1,800.00	1,800.00	-	0.00%
6215.1 • Technology- PD	1,329.00	2,568.00	3,000.00	432.00	16.82%
Total 6212 • Services	9,217.49	13,868.00	18,128.96	4,260.96	30.73%
6216 • Other Services & Charges					
6217 • Ammunition	1,863.89	1,000.00	2,000.00	1,000.00	100.00%
6218 • Crime Prevention Supplies	200.00	500.00	-	(500.00)	-100.00%
6219 • Auto Expenses	12,433.48	17,500.00	25,000.00	7,500.00	42.86%
6220 • Supplies	6,510.96	6,000.00	6,000.00	-	0.00%
6221 • Equipment Maintenance & Repair	712.43	335.00	800.00	465.00	138.81%
6222 • Building R & M	-	750.00	500.00	(250.00)	-33.33%
6223 • Dues & Subscriptions	4,161.60	4,000.00	4,000.00	-	0.00%
6224 • Animal Control	180.00	1,000.00	1,000.00	-	0.00%
Total 6216 • Other Services & Charges	26,062.36	31,085.00	39,300.00	8,215.00	26.43%
6225 • Police - Capital Outlay					
6226 • Capital Outlay- PD Vehicles	-	30,000.00	45,000.00	15,000.00	50.00%
6227 • Capital Outlay- PD Equipment	6,224.00	2,758.00	3,000.00	242.00	8.77%
6228 • Cap O/L- Vehicle Rplcmnt Prgm	-	5,000.00	5,000.00	-	0.00%
6229 • Capital Outlay- IT	-	4,275.00	3,500.00	(775.00)	-18.13%
Total 6225 • Police - Capital Outlay	6,224.00	42,033.00	56,500.00	14,467.00	34.42%
Total 6200 • Police Department	278,552.20	473,914.22	506,453.58	32,539.36	6.87%
6500 • Municipal Court					
6550 • Professional Fees					
6561 • Judicial Services	4,500.00	6,000.00	6,000.00	-	0.00%
6562 • Prosecutor	5,093.62	5,000.00	5,000.00	-	0.00%
Total 6550 • Professional Fees	9,593.62	11,000.00	11,000.00	-	0.00%
6570 • Other Services & Charges					
6571 • Supplies	-	500.00	250.00	(250.00)	-50.00%
6573 • Dues and Subscriptions	2,291.01	2,300.00	2,300.00	-	0.00%
6575 • Travel and Training	1,174.60	500.00	1,000.00	500.00	100.00%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020		Approved FY	Proposed FY	FY 2020 vs.	
	Oct '19 - May 20	2020 Budget	2020 Budget	2021 Budget	FY 2021	% Change
Total 6570 - Other Services & Charges	3 465 61	3 300 00	3 300 00	3 550 00	250 00	7.58%
Total 6500 - Municipal Court	13 059 23	14 300 00	14 300 00	14 550 00	250 00	1.75%
Total 8000 - PUBLIC SAFETY DEPARTMENT	342 371 43	538 214 22	538 214 22	571 003 58	32 789 36	6.09%
7000 - PUBLIC WORKS DEPARTMENT						
7001 - Personnel Services						
7002 - Wages- Maintenance Foreman	17 124 03	30 890 68	30 890 68	-	(30 890 68)	-100.00%
7004 - Maintenance Worker- Overtime	401 04	1 400 00	1 400 00	-	(1 400 00)	-100.00%
7005 - Payroll Tax- MC Maint	254 12	468 21	468 21	-	(468 21)	-100.00%
7006 - Payroll Tax- SS Maint	1 086 56	2 002 02	2 002 02	-	(2 002 02)	-100.00%
7007 - Payroll Tax- TWC Maint	8 78	162 00	162 00	-	(162 00)	-100.00%
7008 - TMRS Contributions- Maint	1 083 86	2 289 41	2 289 41	-	(2 289 41)	-100.00%
7009 - Healthcare- Maintenance	237 87	7 576 80	7 576 80	-	(7 576 80)	-100.00%
Total 7001 - Personnel Services	20 196 26	44 789 12	44 789 12	-	(44 789 12)	-100.00%
7015 - Other Services & Charges						
7016 - Maint- Uniforms and Boots	-	1 500 00	1 500 00	-	(1 500 00)	-100.00%
7017 - Telephone	508 21	783 00	783 00	-	(783 00)	-100.00%
7018 - Maint - R & M (Bldg)	-	-	-	-	-	0.00%
Total 7015 - Other Services & Charges	508 21	2 283 00	2 283 00	-	(2 283 00)	-100.00%
Total 7000 - PUBLIC WORKS DEPARTMENT	20 704 47	47 072 12	47 072 12	-	(47 072 12)	-100.00%
8000 - PARKS DEPARTMENT						
8001 - Services						
8002 - Utilities						
Total 8001 - Services	1 141 77	1 400 00	1 400 00	1 750 00	350 00	25.00%
8010 - Other Services & Charges						
8011 - Supplies	2 273 69	2 800 00	2 800 00	2 800 00	-	0.00%
8012 - Auto Expenses	465 28	720 00	720 00	-	(720 00)	-100.00%
Contract Services	-	-	-	20 000 00	20 000 00	-
8013 - Equipment Repair	3 032 17	1 250 00	1 250 00	-	(1 250 00)	-100.00%
Total 8010 - Other Services & Charges	5 771 14	4 770 00	4 770 00	22 800 00	18 030 00	377.99%



PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020		Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	
	Oct '19 - May 20				FY 2021	% Change
8030 - Capital Outlay- Parks	-	2,500.00	55,000.00	52,500.00	2100.00%	
<b>Total 8000 - PARKS DEPARTMENT</b>	<b>6,912.91</b>	<b>8,670.00</b>	<b>79,550.00</b>	<b>70,880.00</b>	<b>817.53%</b>	
<b>9000 - STREET DEPARTMENT</b>						
9001 - Other Services & Charges						
9001.1 - Supplies	623.57	1,000.00	-	(1,000.00)	-100.00%	
9002 - Contract Services	8,690.20	5,000.00	75,000.00	70,000.00	1400.00%	
9003 - Signage	-	1,500.00	1,500.00	-	0.00%	
9004 - Auto Expense	465.29	650.00	-	(650.00)	-100.00%	
9005 - Equipment Repair	390.00	500.00	-	(500.00)	-100.00%	
9006 - Street Supplies	15,673.14	17,500.00	-	(17,500.00)	-100.00%	
<b>Total 9001 - Other Services &amp; Charges</b>	<b>25,842.20</b>	<b>26,150.00</b>	<b>76,500.00</b>	<b>50,350.00</b>	<b>192.54%</b>	
9050 - Services						
9051 - Utilities	12,242.24	22,000.00	39,000.00	17,000.00	77.27%	
<b>Total 9050 - Services</b>	<b>12,242.24</b>	<b>22,000.00</b>	<b>39,000.00</b>	<b>17,000.00</b>	<b>77.27%</b>	
9500 - Capital Outlay						
9501 - Capital Outlay- Streets	18,592.46	87,500.00	157,500.00	70,000.00	80.00%	
9502 - Main Street Improvements	-	40,000.00	-	(40,000.00)	-100.00%	
9503 - Capital Outlay- Other	-	30,000.00	-	(30,000.00)	-100.00%	
9500 - Capital Outlay - Other	-	-	-	-	0.00%	
<b>Total 9500 - Capital Outlay</b>	<b>18,592.46</b>	<b>157,500.00</b>	<b>157,500.00</b>	<b>-</b>	<b>0.00%</b>	
<b>Total 9000 - STREET DEPARTMENT</b>	<b>56,676.90</b>	<b>205,650.00</b>	<b>273,000.00</b>	<b>57,350.00</b>	<b>32.75%</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>814,541.45</b>	<b>1,339,201.91</b>	<b>1,501,955.37</b>	<b>162,753.46</b>	<b>12.15%</b>	
Other Income						
Use of Fund Balance				65,175.00		
<b>NET OTHER INCOME</b>				<b>-</b>		

PROPOSED FY 2021  
HOTEL-MOTEL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY2020 VS FY2021	% Change
<b>Income</b>					
4000 • HOT FUND REVENUE					
4100 • County Hotel Occupancy Tax	0 00	7,000.00	7,000.00	-	0.00%
4200 • Occupancy Tax	81,024.87	220,000.00	220,000.00	-	0.00%
4300 • Other Income	7,485.69	0 00	-	-	
<b>Total 4000 • HOT FUND REVENUE</b>	<b>88,510.56</b>	<b>227,000.00</b>	<b>227,000.00</b>	<b>-</b>	<b>0.00%</b>
<b>Expense</b>					
5000 • HOT FUND EXPENDITURES					
5001 • Personnel Services					
5002 • Salary- Director	42,953.80	61,000.83	61,000.83	-	0.00%
5003 • Wages- Part Time Employees	3,042.42	23,400.00	23,400.00	-	0.00%
5004 • Payroll Tax- MC	666.95	1,223.81	1,223.81	-	0.00%
5005 • Payroll Tax- SS	2,851.77	5,232.85	5,232.85	-	0.00%
5006 • Payroll Tax- TWC	146.02	648.00	576.00	(72.00)	-11.11%
5007 • TMRS Contribution	2,629.88	4,324.96	3,611.25	(713.71)	-16.50%
5008 • Health Care	4,491.88	7,576.80	8,509.54	932.74	12.31%
<b>Total 5001 • Personnel Services</b>	<b>56,782.72</b>	<b>103,407.25</b>	<b>103,554.28</b>	<b>147.03</b>	<b>0.14%</b>
5050 • Other Charges & Services					
5051 • Lease- Visitors Center	12,136.00	18,204.00	18,204.00	-	0.00%
5052 • Marketing	40,873.20	70,000.00	70,000.00	-	0.00%
5053 • Office Supplies	0 00	500.00	500.00	-	0.00%
5054 • Arts- Public Art League	5,000.00	21,000.00	21,000.00	-	0.00%
5055 • Printing	775.50	3,500.00	3,500.00	-	0.00%
5056 • Postage	0 00	1,500.00	1,500.00	-	0.00%
5057 • Dues & Subscriptions	865.00	1,200.00	1,200.00	-	0.00%
5058 • Travel & Training	1,352.17	2,500.00	2,500.00	-	0.00%
5059 • Vehicle Maintenance	327.79	1,000.00	1,000.00	-	0.00%
<b>Total 5050 • Other Charges &amp; Services</b>	<b>61,329.66</b>	<b>119,404.00</b>	<b>119,404.00</b>	<b>-</b>	<b>0.00%</b>

PROPOSED FY 2021  
HOTEL-MOTEL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY2020 VS FY2021	%Change
5051 - Capital Outlay					
Equipment			15,000.00	15,000.00	
Total 5051 - Capital Outlay			15,000.00	15,000.00	
Total 5000 - HOT FUND EXPENDITURES	118,112.38	222,811.25	237,858.28	15,147.03	6.80%
Net Ordinary Income	0.00	0.00	(10,958.28)	(10,958.28)	
Transfer from HOT Fund Balance	0.00	0.00	10,958.28	10,958.28	
Net Income	0.00	0.00	-	-	

PROPOSED FY 2021  
WASTEWATER BUDGET

	FY 2020 '19 - May 20	Oct 2020 Budget	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
Income						
Monthly Service Fees	90,390.68		238,115.52	215,885.00	(22,230.52)	-9.34%
Interest Income	20.73			35.00	35.00	
Total Income	90,411.41		238,115.52	215,920.00	(22,195.52)	-9.32%
Expense						
Bank Service Charge	10.00			-	-	0.00%
Maintenance Contractor	107,280.00		160,920.00	160,920.00	-	0.00%
Professional Fees- Engineering	29,183.68			-	-	0.00%
Professional Fees- Legal	6,308.84			-	-	0.00%
Repairs	25,226.52			-	-	0.00%
Sludge Disposal	0.00		10,000.00	10,000.00	-	0.00%
TCEQ Fees	1,250.00		1,000.00	1,250.00	250.00	25.00%
Utilities						
Utilities- Electric	28,909.79		37,200.00	43,500.00	6,300.00	16.94%
Utilities- Water	1,354.34		250.00	250.00	-	0.00%
Total Utilities	30,264.13		37,450.00	43,750.00	6,300.00	16.82%
Total Expense	199,523.17		209,370.00	215,920.00	6,550.00	3.13%
Net Ordinary Income			28,745.52	-	(28,745.52)	-100.00%

PROPOSED FY 2021  
INTEREST SINKING FUND  
BUDGET

	Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
<b>Income</b>					
4000 · Property Tax Revenue	733,358.52	687,280.00	687,344.91	64.91	0.01%
4100 · Interest Income	3,393.30	0.00	3,500.00	3,500.00	
4200 · Impact Fee Revenue	0.00	0.00	-	-	
<b>Total Income</b>	<b>736,751.82</b>	<b>687,280.00</b>	<b>690,844.91</b>	<b>3,564.91</b>	<b>0.52%</b>
<b>Expense</b>					
6105 · 2015 Bond Principal	0.00	365,000.00	370,000.00	5,000.00	1.37%
6106 · 2016 Bond Interest	105,325.50	210,651.00	199,920.00	(10,731.00)	-5.09%
6107 · 2018 Bond Principal	0.00	110,000.00	115,000.00	5,000.00	4.55%
6108 · 2018 Bond Interest	36,286.25	72,575.50	69,063.50	(3,512.00)	-4.84%
<b>Total Expense</b>	<b>141,611.75</b>	<b>758,226.50</b>	<b>753,983.50</b>	<b>(4,243.00)</b>	<b>-0.56%</b>
<b>Net Ordinary Income</b>	<b>595,140.07</b>	<b>-70,946.50</b>	<b>(63,138.59)</b>	<b>7,807.91</b>	<b>-11.01%</b>
Transfer from General Fund		71,254.00	66,638.59		0.00%
<b>Net Income</b>	<b>595,140.07</b>	<b>307.50</b>	<b>3,500.00</b>	<b>3,192.50</b>	<b>1038.21%</b>

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER ISSUES  
RELATING TO THE MAYOR'S PROPOSED FISCAL  
YEAR 2021 OPERATING BUDGET FOR THE VILLAGE  
OF SALADO

**Funds Required:**

**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☐ Motion
- ☒ Discussion

**Project/Proposal Summary:**

This item was placed on the agenda to allow presentation of the Mayor's Proposed FY 2021 Operating Budget for the Village of Salado and to allow board member discussion on the spending plan.

Attached is a copy of the proposed budget.



**VILLAGE OF SALADO, TEXAS  
FISCAL YEAR 2021  
PROPOSED BUDGET**

This proposed Fiscal Year 2021 Budget will raise more total property taxes than last year's budget by an amount of \$52,355 or 5%, and of that amount, \$11,424.20 is tax revenue to be raised from new property added to the tax roll this year. A Property Tax Rate of \$0.5339 per \$100 is proposed to help fund the proposed Fiscal Year 2021 Budget.

**Tax Rates:**

<b>Tax Rate</b>	<b>Proposed 2020 Tax Year</b>	<b>Adopted 2019 Tax Year</b>
Property Tax Rate	0.533900	0.575200
No New Revenue Tax Rate	0.508100	0.575200
M&O Tax Rate	0.202000	0.207000
Debt Tax Rate	0.331900	0.406500
Voter Approval Tax Rate	0.533900	0.613500

**Village Debt Obligations:**

The total amount of municipal debt obligation secured by property taxes in the 2020 Tax Year for the Village of Salado is \$753,983.



## **PROPOSED FISCAL YEAR 2021 OPERATING BUDGET OVERVIEW**

### **General Fund Budget**

The proposed Fiscal Year 2021 General Fund Operating Budget totals \$1,536,780 – up 14.75% from the current fiscal year's operating budget for the Village of Salado. The proposed spending plan includes \$150,000 for reconstruction of Salado Plaza Drive, \$25,000 for general street repairs and \$15,000 for a preliminary engineering study relating to the possible replacement of the scenic, one-lane Southridge Low Water Crossing.

In addition, the proposed General Fund Budget includes \$35,000 for maintenance of the new Main Street sidewalks, landscape and decorative streetlights. Also, \$70,000 is allocated for public park improvements including \$20,000 for landscape maintenance in Pace Park and Sirena Parks, \$50,000 for the construction of a new parking lot in Pace Park and \$5,000 for park signage.

There is no funding allocated for additional personnel or employee pay adjustments.

Funding for the proposed General Fund Budget will come from service revenues, franchise fees, and tax revenues along with a one-time transfer of \$65,175 from the General Fund reserves.

A ten (10) percent increase in the Village's license and permit fees is proposed for the coming fiscal year. This would be the first service fee increase in more than five (5) years.

As for property taxes, a Maintenance & Operation (M&O) Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed to help fund Village operations in the coming fiscal year. That compares to the current M&O Ad Valorem Tax Rate of \$0.2070 per \$100 property valuation.

### **Hotel-Motel Fund Budget**

The proposed Fiscal Year 2021 Hotel Motel Fund Budget totals \$237,958 – up 6.8% from the current year's budget. The spending plan includes more than \$70,000 for marketing expenses, \$21,000 for the Salado Arts and Cultural District and \$15,000 for a new Visitors Shuttle Vehicle. This budget is funded with revenue generated from the Hotel-Motel Occupancy Tax levied within the Village and its E-T-J.

### **Wastewater Operating Fund Budget**

The proposed Fiscal Year 2021 Wastewater Operating Budget totals \$215,920 – up 3.13% from the current year's budget. The budget increase is the result of an increase in electric utility costs. This budget is funded with revenue generated from monthly service fees paid by wastewater customers. No increase is proposed in the monthly wastewater service fees.



#### Interest & Sinking Fund Budget

The proposed Fiscal Year 2021 Interest & Sinking Fund Budget totals \$753,983.50. This budget represents the Village's wastewater debt service obligation for the coming fiscal year. A Debt Service Valorem Tax Rate of \$0.3319 per \$100 property valuation is proposed. The current Debt Service Ad Valorem Tax Rate is \$0.36820 per \$100 property valuation.

#### Property Tax Rate

As noted above, a M&O Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed along with a Debt Service Ad Valorem Tax Rate of \$0.3319 per \$100 property valuation. As a result, a total Ad Valorem Tax Rate of \$0.5339 per \$100 property valuation is proposed for the coming tax year. That compares to the current total Ad Valorem Tax Rate of \$0.5752 per \$100 property valuation.

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
<b>4000 • GENERAL FUND REVENUE</b>					
<b>4100 • Tax Revenue</b>					
4115 • Property Taxes	413 064.16	395,238.20	414,007.51	18,769.31	4.75%
4120 • Sales Tax Earned	359,851.64	490,000.00	577,702.86	87,702.86	17.90%
4130 • Mixed Beverages	9,972.18	21,000.00	21,000.00	-	0.00%
<b>Total 4100 • Tax Revenue</b>	<b>782,887.98</b>	<b>906,238.20</b>	<b>1,012,710.37</b>	<b>106,472.17</b>	<b>11.75%</b>
<b>4150 • Franchise Fees</b>					
4160 • Electric Franchise	120,783.11	135,000.00	135,000.00	-	0.00%
4165 • Telephone Franchise	18,292.79	15,000.00	20,000.00	5,000.00	33.33%
4170 • Waste Disposal Franchise Fee	19,405.08	20,000.00	24,000.00	4,000.00	20.00%
4175 • Cable Franchise	21,012.85	26,000.00	26,000.00	-	0.00%
4180 • Water Franchise	24,948.72	30,000.00	35,000.00	5,000.00	16.67%
<b>Total 4150 • Franchise Fees</b>	<b>204,443.55</b>	<b>226,000.00</b>	<b>240,000.00</b>	<b>14,000.00</b>	<b>6.19%</b>
<b>4200 • Licenses, Permits, and Fees</b>					
4210 • Sign Permit / Misc	30.00	250.00	250.00	-	0.00%
4215 • Service Fees (Burn)	320.00	-	400.00	400.00	400.00%
4216 • Service Fees (Itinerant Vendor)	850.00	1,500.00	1,650.00	150.00	10.00%
4230 • Building Permit Fees	31,423.87	36,970.00	50,000.00	13,030.00	35.24%
4260 • Certificate of Occupancy	360.00	1,100.00	1,210.00	110.00	10.00%
4270 • Contractor Registration	5,270.00	6,050.00	6,500.00	450.00	7.44%
<b>Total 4200 • Licenses, Permits, and Fees</b>	<b>38,253.87</b>	<b>45,870.00</b>	<b>60,010.00</b>	<b>14,140.00</b>	<b>30.83%</b>
<b>4300 • Service Fees</b>					
4310 • Subdiv/Plats/Waivers/Exceptions	10,334.12	18,000.00	19,800.00	1,800.00	10.00%
4315 • Zoning/Variances	500.00	1,000.00	1,100.00	100.00	10.00%
4320 • Pace Park Rental Fees	874.00	3,000.00	3,000.00	-	0.00%
4330 • LEOSE	907.41	900.00	910.00	10.00	1.11%
4340 • Crash Report Fees	138.20	250.00	250.00	-	0.00%
<b>Total 4300 • Service Fees</b>	<b>12,753.73</b>	<b>23,150.00</b>	<b>25,060.00</b>	<b>1,910.00</b>	<b>8.25%</b>
<b>4700 • Investment and other income</b>					
4780 • Interest Income	6,096.17	8,500.00	8,500.00	-	0.00%
4790 • Other Income	17,292.27	49,493.71	50,000.00	506.29	1.02%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
Total 4700 - Investment and other income	23,388.44	57,993.71	58,500.00	506.29	0.87%
Total 4400 - Fines and Forfeitures	19,490.27	40,500.00	40,500.00	-	0.00%
<b>Total 4000 - GENERAL FUND REVENUE</b>	<b>1,081,217.84</b>	<b>1,299,751.91</b>	<b>1,436,780.37</b>	<b>137,028.46</b>	<b>10.54%</b>

GENERAL FUND EXPENDITURES

<b>5000 - ADMINISTRATION DEPARTMENT</b>					
5050 - Transfer Out- Stagecoach Sewer	-	-	-	-	0.00%
<b>5100 - Personnel Services</b>					
5101 - Village Administrator Salary	84,087.04	122,138.00	122,138.00	-	0.00%
5102 - City Secretary Salary	45,532.80	66,004.84	66,004.84	-	0.00%
5121 - Payroll Tax- MC Admin	1,879.48	2,728.07	2,728.07	-	0.00%
5122 - Payroll Tax- SS Admin	8,036.43	11,664.86	11,664.86	-	0.00%
5123 - Payroll Tax- TWC Admin	288.69	324.00	288.00	(36.00)	-11.11%
5126 - TMRS Contributions- Admin	7,939.17	13,339.33	11,138.96	(2,200.37)	-16.50%
5127 - Health Care- Admin	11,365.98	16,365.88	16,546.32	180.44	1.10%
5128 - Pay Comparability Adjustment	-	2,000.00	2,000.00	-	0.00%
<b>Total 5100 - Personnel Services</b>	<b>159,129.59</b>	<b>234,564.98</b>	<b>232,509.05</b>	<b>(2,055.93)</b>	<b>-0.88%</b>
<b>5200 - Services</b>					
5201 - Meeting Expense	209.29	500.00	250.00	(250.00)	-50.00%
5202 - Bell Co Health Svcs Contracts	5,465.00	5,465.00	5,465.00	-	0.00%
5203 - Printing Expense	-	650.00	250.00	(400.00)	-61.54%
5204 - Telephone	1,902.16	1,969.52	3,000.00	1,030.48	52.32%
5205 - Equipment - Leased / Rented	2,382.49	3,723.00	3,723.00	-	0.00%
5206 - Interest Exp/Bank Fees	499.74	650.00	650.00	-	0.00%
5207 - Bell CAD	9,992.25	10,500.00	10,500.00	-	0.00%
5214 - Utilities	3,332.67	5,054.25	5,100.00	45.75	0.91%
5215 - Janitorial	1,896.00	2,844.00	2,844.00	-	0.00%
<b>Total 5200 - Services</b>	<b>25,679.60</b>	<b>31,355.77</b>	<b>31,782.00</b>	<b>426.23</b>	<b>1.36%</b>
<b>5216 - Professional Fees</b>					
5216-3 - Profess Fees - Accounting	37,370.00	53,800.00	47,250.00	(6,550.00)	-12.17%
5216-4 - Profess Fees - Inspections	31,911.66	25,300.00	45,000.00	19,700.00	77.87%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
5216-5 · Profess. Fees - Legal	20 099.32	35 000.00	35,000.00	-	0.00%
Total 5216 · Professional Fees	89 380.98	114,100.00	127,250.00	13,150.00	11.52%
5300 · Other Services & Charges					
5301 · Election Expenses	856.34	4,650.00	4,650.00	-	0.00%
5304 · Office Supplies	2 384.40	3 650.00	3,500.00	(150.00)	-4.11%
5305 · Postage	3 386.06	2,500.00	2,750.00	250.00	10.00%
5306 · Building Supplies	-	500.00	250.00	(250.00)	-50.00%
5307 · Building & Equipment - R & M	902.00	500.00	500.00	-	0.00%
5309 · Website	-	1,150.00	1,150.00	-	0.00%
5310 · Public Notices	1 578.00	4,000.00	3,000.00	(1,000.00)	-25.00%
5311 · Insurance (TML Property & GL)	24 002.72	27,500.00	30,000.00	2,500.00	9.09%
5312 · Dues and Subscriptions	1 388.00	2,000.00	2,000.00	-	0.00%
5313 · Training & Travel	275.00	1,000.00	500.00	(500.00)	-50.00%
5319 · Technology	7 006.13	6,052.88	15,510.00	9,457.12	156.24%
5320 · Special Projects	5 000.00	8 600.00	8,600.00	-	0.00%
Total 5300 · Other Services & Charges	46 778.65	82,102.88	72,410.00	10,307.12	16.60%
5400 · Capital Outlay					
5401 · Equipment (IT)	1 428.00	300.00	2,500.00	2,200.00	733.33%
5400 · Capital Outlay - Other	-	285.00	-	(285.00)	-100.00%
Total 5400 · Capital Outlay	1 428.00	585.00	2,500.00	1,915.00	327.35%
Total 6000 · ADMINISTRATION DEPARTMENT	322 396.82	442,708.63	486,451.05	23,742.42	5.38%
5500 · DEVELOPMENT SERVICES DEPARTMENT					
5501 · Personnel Services					
5502 · Director Salary	44 064.00	63,658.71	63,658.71	-	0.00%
5503 · Payroll Tax- MC Dev Svcs	638.93	923.05	923.05	-	0.00%
5504 · Payroll Tax- SS Dev Svcs	2,731.97	3,946.84	3,946.84	-	0.00%
5505 · Payroll Tax- TWC Dev Svcs	144.00	162.00	144.00	(18.00)	-11.11%
5506 · TMRS Contributions- Dev Svcs	2 699.42	4,513.40	3,768.60	(744.80)	-16.50%
5507 · Health Care- Dev Svcs	5,807.01	8,182.94	8,509.54	326.60	3.99%
Total 5501 · Personnel Services	56,085.33	81,386.94	80,950.74	(436.20)	-0.54%
5600 · Other Services & Charges					

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
5601 • Travel & Training	-	500.00	500.00	-	0.00%
Total 5600 • Other Services & Charges	-	500.00	500.00	-	0.00%
5700 • Professional Fees					
5701 • General Engineering	1,832.83	7,500.00	22,500.00	15,000.00	200.00%
5702 • Zoning/Annexation	-	-	-	-	0.00%
5703 • Engineering- Plat Review	7,560.76	7,500.00	8,000.00	500.00	6.67%
Total 5700 • Professional Fees	9,393.59	15,000.00	30,500.00	15,500.00	103.33%
Capital Outlay					
Equipment	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total 5600 • DEVELOPMENT SERVICES DEPARTMENT	85,478.92	96,888.94	111,950.74	15,063.80	15.55%
6000 • PUBLIC SAFETY DEPARTMENT					
6001 • Fire Department					
6002 • Contract	50,000.00	50,000.00	50,000.00	-	0.00%
6003 • Burn Fees	760.00	-	-	-	0.00%
Total 6001 • Fire Department	50,760.00	50,000.00	50,000.00	-	0.00%
6200 • Police Department					
6201 • Personnel Services					
6202 • Salary - Chief of Police	53,382.06	77,107.00	77,107.00	-	0.00%
6203 • Salary- Corporal	1,551.08	47,447.50	47,447.50	-	0.00%
6204 • Salary / Wages - Officers	123,890.81	161,277.48	161,277.48	-	0.00%
6205 • Officers - Overtime	10,509.25	7,000.00	7,000.00	-	0.00%
6206 • Longevity & Certif Pay	-	4,500.00	4,500.00	-	0.00%
6207 • Payroll Tax- MC PD	2,745.32	4,246.06	4,246.06	-	0.00%
6208 • Payroll Tax- SS PD	11,738.65	18,155.59	18,155.59	-	0.00%
6209 • Payroll Tax- TWC PD	832.11	972.00	972.00	-	0.00%
6210 • TMRS Contributions- PD	7,544.98	20,761.79	20,761.79	-	0.00%
6211 • Health Care- PD	24,854.09	45,460.80	51,057.20	5,596.40	12.31%
Total 6201 • Personnel Services	237,048.35	386,928.22	392,524.62	5,596.40	1.45%
6212 • Services					

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
6213 · Telephone	4,783.74	6,000.00	9,828.96	3,828.96	63.82%
6214 · Utilities	1,904.75	3,500.00	3,500.00	-	0.00%
6215 · Janitorial	1,200.00	1,800.00	1,800.00	-	0.00%
6215.1 · Technology- PD	1,329.00	2,568.00	3,000.00	432.00	16.82%
<b>Total 6212 · Services</b>	<b>9,217.49</b>	<b>13,868.00</b>	<b>18,128.96</b>	<b>4,260.96</b>	<b>30.73%</b>
6216 · Other Services & Charges					
6217 · Ammunition	1,863.89	1,000.00	2,000.00	1,000.00	100.00%
6218 · Crime Prevention Supplies	200.00	500.00	-	(500.00)	-100.00%
6219 · Auto Expenses	12,433.48	17,500.00	25,000.00	7,500.00	42.86%
6220 · Supplies	6,510.96	6,000.00	6,000.00	-	0.00%
6221 · Equipment Maintenance & Repair	712.43	335.00	800.00	465.00	138.81%
6222 · Building R & M	-	750.00	500.00	(250.00)	-33.33%
6223 · Dues & Subscriptions	4,161.60	4,000.00	4,000.00	-	0.00%
6224 · Animal Control	180.00	1,000.00	1,000.00	-	0.00%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>26,062.36</b>	<b>31,085.00</b>	<b>39,300.00</b>	<b>8,215.00</b>	<b>26.43%</b>
6225 · Police - Capital Outlay					
6226 · Capital Outlay- PD Vehicles	-	30,000.00	45,000.00	15,000.00	50.00%
6227 · Capital Outlay- PD Equipment	6,224.00	2,758.00	3,000.00	242.00	8.77%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	-	5,000.00	5,000.00	-	0.00%
6229 · Capital Outlay- IT	-	4,275.00	3,500.00	(775.00)	-18.13%
<b>Total 6225 · Police - Capital Outlay</b>	<b>6,224.00</b>	<b>42,033.00</b>	<b>56,500.00</b>	<b>14,467.00</b>	<b>34.42%</b>
<b>Total 6200 · Police Department</b>	<b>278,552.20</b>	<b>473,914.22</b>	<b>505,453.58</b>	<b>32,539.36</b>	<b>6.87%</b>
6500 · Municipal Court					
6550 · Professional Fees					
6551 · Judicial Services	4,500.00	6,000.00	6,000.00	-	0.00%
6552 · Prosecutor	5,093.62	5,000.00	5,000.00	-	0.00%
<b>Total 6550 · Professional Fees</b>	<b>9,593.62</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>-</b>	<b>0.00%</b>
6570 · Other Services & Charges					
6571 · Supplies	-	500.00	250.00	(250.00)	-50.00%
6573 · Dues and Subscriptions	2,291.01	2,300.00	2,300.00	-	0.00%
6575 · Travel and Training	1,174.60	500.00	1,000.00	500.00	100.00%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020		Approved FY	Proposed FY	FY 2020 vs.
	Oct '19 - May 20		2020 Budget	2021 Budget	FY 2021
					% Change
Total 6570 - Other Services & Charges	3,465.61	3,300.00	3,550.00	250.00	7.58%
Total 6500 - Municipal Court	13,059.23	14,300.00	14,550.00	250.00	1.75%
Total 6000 - PUBLIC SAFETY DEPARTMENT	342,371.43	538,214.22	571,003.58	32,789.36	6.09%
7000 - PUBLIC WORKS DEPARTMENT					
7001 - Personnel Services					
7002 - Wages- Maintenance Foreman	17,124.03	30,890.68	-	(30,890.68)	-100.00%
7004 - Maintenance Worker- Overtime	401.04	1,400.00	-	(1,400.00)	-100.00%
7005 - Payroll Tax- MC Maint	254.12	468.21	-	(468.21)	-100.00%
7006 - Payroll Tax- SS Maint	1,086.56	2,002.02	-	(2,002.02)	-100.00%
7007 - Payroll Tax- TWC Maint	8.78	162.00	-	(162.00)	-100.00%
7008 - TMRS Contributions- Maint	1,083.86	2,289.41	-	(2,289.41)	-100.00%
7009 - Healthcare- Maintenance	237.87	7,576.80	-	(7,576.80)	-100.00%
Total 7001 - Personnel Services	20,196.26	44,789.12	-	(44,789.12)	-100.00%
7015 - Other Services & Charges					
7016 - Maint- Uniforms and Boots	-	1,500.00	-	(1,500.00)	-100.00%
7017 - Telephone	508.21	783.00	-	(783.00)	-100.00%
7018 - Maint - R & M (Bldg)	-	-	-	-	0.00%
Total 7015 - Other Services & Charges	508.21	2,283.00	-	(2,283.00)	-100.00%
Total 7000 - PUBLIC WORKS DEPARTMENT	20,704.47	47,072.12	-	(47,072.12)	-100.00%
8000 - PARKS DEPARTMENT					
8001 - Services					
8002 - Utilities	1,141.77	1,400.00	1,750.00	350.00	25.00%
Total 8001 - Services	1,141.77	1,400.00	1,750.00	350.00	25.00%
8010 - Other Services & Charges					
8011 - Supplies	2,273.69	2,800.00	2,800.00	-	0.00%
8012 - Auto Expenses	465.28	720.00	-	(720.00)	-100.00%
Contract Services	-	-	20,000.00	20,000.00	
8013 - Equipment Repair	3,032.17	1,250.00	-	(1,250.00)	-100.00%
Total 8010 - Other Services & Charges	5,771.14	4,770.00	22,800.00	18,030.00	377.99%

PROPOSED FY 2021  
GENERAL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
8030 - Capital Outlay- Parks	-	2,500.00	55,000.00	52,500.00	2100.00%
<b>Total 8000 - PARKS DEPARTMENT</b>	<b>6,912.91</b>	<b>8,670.00</b>	<b>79,550.00</b>	<b>70,880.00</b>	<b>817.53%</b>
<b>9000 - STREET DEPARTMENT</b>					
9001 - Other Services & Charges					
9001.1 - Supplies	623.57	1,000.00	-	(1,000.00)	-100.00%
9002 - Contract Services	8,690.20	5,000.00	75,000.00	70,000.00	1400.00%
9003 - Signage	-	1,500.00	1,500.00	-	0.00%
9004 - Auto Expense	465.29	650.00	-	(650.00)	-100.00%
9005 - Equipment Repair	390.00	500.00	-	(500.00)	-100.00%
9006 - Street Supplies	15,673.14	17,500.00	-	(17,500.00)	-100.00%
<b>Total 9001 - Other Services &amp; Charges</b>	<b>25,842.20</b>	<b>26,150.00</b>	<b>76,500.00</b>	<b>50,350.00</b>	<b>192.54%</b>
9050 - Services					
9051 - Utilities	12,242.24	22,000.00	39,000.00	17,000.00	77.27%
<b>Total 9050 - Services</b>	<b>12,242.24</b>	<b>22,000.00</b>	<b>39,000.00</b>	<b>17,000.00</b>	<b>77.27%</b>
9500 - Capital Outlay					
9501 - Capital Outlay- Streets	18,592.46	87,500.00	157,500.00	70,000.00	80.00%
9502 - Main Street Improvements	-	40,000.00	-	(40,000.00)	-100.00%
9503 - Capital Outlay- Other	-	30,000.00	-	(30,000.00)	-100.00%
9500 - Capital Outlay - Other	-	-	-	-	0.00%
<b>Total 9500 - Capital Outlay</b>	<b>18,592.46</b>	<b>157,500.00</b>	<b>157,500.00</b>	<b>-</b>	<b>0.00%</b>
<b>Total 9000 - STREET DEPARTMENT</b>	<b>56,676.90</b>	<b>205,650.00</b>	<b>273,000.00</b>	<b>57,350.00</b>	<b>32.75%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>814,541.45</b>	<b>1,339,201.91</b>	<b>1,501,955.37</b>	<b>162,753.46</b>	<b>12.15%</b>
Other Income					
Use of Fund Balance			65,175.00		
<b>NET OTHER INCOME</b>			<b>-</b>		



PROPOSED FY 2021  
HOTEL-MOTEL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY2020 VS FY2021	%Change
<b>Income</b>					
4000 · HOT FUND REVENUE					
4100 · County Hotel Occupancy Tax	0 00	7,000 00	7,000 00	-	0.00%
4200 · Occupancy Tax	81,024 87	220,000 00	220,000 00	-	0.00%
4300 · Other Income	7,485 69	0 00	-	-	
<b>Total 4000 · HOT FUND REVENUE</b>	<b>88,510 56</b>	<b>227,000 00</b>	<b>227,000 00</b>	<b>-</b>	<b>0.00%</b>
<b>Expense</b>					
5000 · HOT FUND EXPENDITURES					
5001 · Personnel Services					
5002 · Salary- Director	42,953 80	61,000 83	61,000 83	-	0.00%
5003 · Wages- Part Time Employees	3,042 42	23,400 00	23,400 00	-	0.00%
5004 · Payroll Tax- MC	666 95	1,223 81	1,223 81	-	0.00%
5005 · Payroll Tax- SS	2,851 77	5,232 85	5,232 85	-	0.00%
5006 · Payroll Tax- TWC	146 02	648 00	576 00	(72.00)	-11.11%
5007 · TMRS Contribution	2,629 88	4,324 96	3,611 25	(713.71)	-16.50%
5008 · Health Care	4,491 88	7,576 80	8,509 54	932.74	12.31%
<b>Total 5001 · Personnel Services</b>	<b>56,782 72</b>	<b>103,407 25</b>	<b>103,554 28</b>	<b>147.03</b>	<b>0.14%</b>
5050 · Other Charges & Services					
5051 · Lease- Visitors Center	12,136 00	18,204 00	18,204 00	-	0.00%
5052 · Marketing	40,873 20	70,000 00	70,000 00	-	0.00%
5053 · Office Supplies	0 00	500 00	500 00	-	0.00%
5054 · Arts- Public Art League	5,000 00	21,000 00	21,000 00	-	0.00%
5055 · Printing	775 50	3,500 00	3,500 00	-	0.00%
5056 · Postage	0 00	1,500 00	1,500 00	-	0.00%
5057 · Dues & Subscriptions	865 00	1,200 00	1,200 00	-	0.00%
5058 · Travel & Training	1,352 17	2,500 00	2,500 00	-	0.00%
5059 · Vehicle Maintenance	327 79	1,000 00	1,000 00	-	0.00%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>61,329 66</b>	<b>119,404 00</b>	<b>119,404 00</b>	<b>-</b>	<b>0.00%</b>

PROPOSED FY 2021  
HOTEL-MOTEL FUND BUDGET

	FY 2020 Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY2020 VS FY2021	%Change
5051 - Capital Outlay					
Equipment			15,000.00	15,000.00	
Total 5051 - Capital Outlay			15,000.00	15,000.00	
Total 5000 - HOT FUND EXPENDITURES	118,112.38	222,811.25	237,958.28	15,147.03	6.80%
Net Ordinary Income	0.00	0.00	(10,958.28)	(10,958.28)	
Transfer from HOT Fund Balance	0.00	0.00	10,958.28	10,958.28	
Net Income	0.00	0.00	-	-	

PROPOSED FY 2021  
WASTEWATER BUDGET

	FY 2020 '19 - May 20	Oct	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
<b>Income</b>						
Monthly Service Fees	90,390.68		238,115.52	215,885.00	(22,230.52)	-9.34%
Interest Income	20.73			35.00	35.00	
<b>Total Income</b>	<b>90,411.41</b>		<b>238,115.52</b>	<b>215,920.00</b>	<b>(22,195.52)</b>	<b>-9.32%</b>
<b>Expense</b>						
Bank Service Charge	10.00			-	-	0.00%
Maintenance Contractor	107,280.00		160,920.00	160,920.00	-	0.00%
Professional Fees- Engineering	29,183.68			-	-	0.00%
Professional Fees- Legal	6,308.84			-	-	0.00%
Repairs	25,226.52			-	-	0.00%
Sludge Disposal	0.00		10,000.00	10,000.00	-	0.00%
TCEQ Fees	1,250.00		1,000.00	1,250.00	250.00	25.00%
Utilities						
Utilities- Electric	28,909.79		37,200.00	43,500.00	6,300.00	16.94%
Utilities- Water	1,354.34		250.00	250.00	-	0.00%
<b>Total Utilities</b>	<b>30,264.13</b>		<b>37,450.00</b>	<b>43,750.00</b>	<b>6,300.00</b>	<b>16.82%</b>
<b>Total Expense</b>	<b>199,523.17</b>		<b>209,370.00</b>	<b>215,920.00</b>	<b>6,550.00</b>	<b>3.13%</b>
<b>Net Ordinary Income</b>			<b>28,745.52</b>	<b>-</b>	<b>(28,745.52)</b>	<b>-100.00%</b>

PROPOSED FY 2021  
INTEREST SINKING FUND  
BUDGET

	Oct '19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
<b>Income</b>					
4000 · Property Tax Revenue	733,358.52	687,280.00	687,344.91	64.91	0.01%
4100 · Interest Income	3,393.30	0.00	3,500.00	3,500.00	
4200 · Impact Fee Revenue	0.00	0.00	-	-	
<b>Total Income</b>	<b>736,751.82</b>	<b>687,280.00</b>	<b>690,844.91</b>	<b>3,564.91</b>	<b>0.52%</b>
<b>Expense</b>					
6105 · 2015 Bond Principal	0.00	365,000.00	370,000.00	5,000.00	1.37%
6106 · 2015 Bond Interest	105,325.50	210,651.00	199,920.00	(10,731.00)	-5.09%
6107 · 2018 Bond Principal	0.00	110,000.00	115,000.00	5,000.00	4.55%
6108 · 2018 Bond Interest	36,286.25	72,575.50	69,063.50	(3,512.00)	-4.84%
<b>Total Expense</b>	<b>141,611.75</b>	<b>758,226.50</b>	<b>753,983.50</b>	<b>(4,243.00)</b>	<b>-0.56%</b>
<b>Net Ordinary Income</b>	<b>595,140.07</b>	<b>-70,946.50</b>	<b>(63,138.59)</b>	<b>7,807.91</b>	<b>-11.01%</b>
Transfer from General Fund		71,254.00	66,638.59		0.00%
<b>Net Income</b>	<b>595,140.07</b>	<b>307.50</b>	<b>3,500.00</b>	<b>3,192.50</b>	<b>1038.21%</b>

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER ACTION  
REGARDING THE PROPOSED PROPERTY TAX RATE  
FOR THE 2020 PROPERTY TAX YEAR

**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☒ Motion
- ☒ Discussion

**Project/Proposal Summary:**

This item was placed agenda to allow board members to discuss and consider possible action regarding the proposed property tax rate for the 2020 Property Tax Year to help fund the Fiscal Year 2021 Village of Salado Budget.

An ad valorem tax rate of \$0.5339 is proposed to help fund the Fiscal Year 2021 Operating Budget for the Village. The proposed tax rate is the Voter Approval Tax Rate (formerly known as the "Rollback Tax Rate") which is the highest tax rate the Village may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the Voter Approval Tax Rate. The tax increase is needed to fund several added costs in the coming fiscal year, including, but not limited to the concrete reconstruction of Salado Plaza Drive, improvements to Pace Park, and maintenance of the Main Street project.

The proposed Voter Approval Tax Rate of \$0.5339 consists of a \$0.2020 Maintenance and Operation Tax Rate and a \$0.3319 Debt Tax Rate. Both tax rates are below the current tax rates established for Maintenance and Operation and Debt Service.

One (1) public hearing on the proposed tax rate is scheduled to be held on September 17<sup>th</sup>. The tax rate for the 2020 Tax Year will be adopted following the public hearing on the proposed tax rate.

State Tax Law now requires the governing body of a municipality to take a record vote on the proposed tax rate to include in public notice for the Tax Hearing. That is the purpose of this item on the agenda.

# BOA Agenda Item Form



Date Submitted: August 31, 2020

Agenda Date Requested: September 3, 2020

**Project/Proposal Title:** CONSIDER ACTION  
REGARDING A PROPOSAL TO RESTRICT GOLF CART  
TRAFFIC ON WILLIAMS ROAD

**Funds Required:**  
**Funds Available:**

**Council Action Requested:**

- ☐ Ordinance
- ☐ Resolution
- ☐ Motion
- ☒ Discussion

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## Project/Proposal Summary:

This item was placed on the agenda to allow board members to discuss and consider action regarding a proposal to restrict golf cart traffic on Williams Road.

The new speed limit on Williams Road is 35 m.p.h., along with a 20 m.p.h. school zone.